



Shire of Toodyay 2017/2018 **ANNUAL REPORT**

Adopted by Council on 18 December 2018
(Resolution No. 301/12/18)

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SHIRE PRESIDENT - Cr Brian Rayner



The Shire of Toodyay saw many changes in Councillor ranks at the October 2017 Council Elections. Four Council seats became vacant due to the natural rotation of Council every two years. The positions were vacated by Councillor Greenway (West Ward), Councillor D Dow (Central Ward), Councillor Rayner (North Ward) and Councillor Chitty (East Ward). Add to this the vacancy caused by the resignation of Councillor Wood (East Ward) due to her family moving to Geraldton for work. The elections were conducted by the WA Electoral Commission for the first time. Councillors Rayner, Greenway and Chitty were re-elected, Councillor D Dow was defeated, and Ms Di Granger was elected to Central Ward with Mr Benjamin Bell elected to East Ward for a two year term replacing Councillor Wood.

Councillor Craddock resigned in February 2018 and Councillor Granger resigned in March 2018. An extraordinary election was called and the Electoral Commission conducted the election in June 2017. Successful candidates were Mr Craig Brook from Morangup, replacing Councillor Craddock for a two year term and Mr William Manning who replaced Councillor Granger for a four year term.

Works and Technical Services, although hindered by a cut in the State funding budget for roads, were able to complete all road projects on time and on budget. Many other projects were also completed, for example, the Anzac Park upgrade, a further upgrade of Duidgee Park and the skate park, the completion of the Community Junction Depot on Railway Road and minor works and repairs to the sporting facilities. There are many projects requiring community support, which can be done by contacting your State or Federal Politician. These projects include the Toodyay Road upgrade, the Toodyay Heavy Haulage Bypass (involving Hamersley Street, Clinton Street, Anzac Terrace, Harper Road and Newcastle Bridge), the Toodyay railway footbridge and the Toodyay bypass road off Goomalling Road all requiring funding from the government to complete.

Community Development worked tirelessly to complete many grant funding applications for projects within the Shire and through their efforts and strong advocacy by the Chief Executive Officer, we have been rewarded with a Federal Government Building Better Regions Funding Grant of \$4.7 million dollars towards our Recreation Precinct. This project has been five years of continuous work by the Administration team to attain funding for stage one that includes the Aquatic Centre, Rectangular Fields Hockey, Soccer and Rugby, Multi-purpose Netball, Basket Ball and Tennis Courts along with two designated Tennis Courts. There will be change rooms and storage for all sports with a dual-purpose entertainment area.

The Shire has been successful in a LotteryWest Grant Application for \$197,000 for repairs and replace the shingles to the Newcastle Goal/Museum. This amount is half the cost of the project. The Shire will be bearing the other half of the cost.

Coondle-Nunile Volunteer Bush Fire Brigade is to receive a new headquarters, situated in the area alongside the Coondle wheat bins. The project is funded by the Department of Fire and Emergency Services at a cost of approximately \$270,000.

The Community Strategic Plan has been finalised and we thank everyone for their input. The Shire looks forward to implementing this Plan. As a Council, we need and value your contributions and continue to encourage your participation.

The Planning Department is in consultation with Landgate about the sale of several properties which have been identified as surplus to requirements under the Infrastructure Rationalisation Program and we will continue to progress this.

Council looks forward to a very busy coming year with the projects planned and a long awaited aquatic centre.

Cr Brian Rayner

ELECTED MEMBERS

Cr Brian Rayner
President

North Ward

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Cr Therese Chitty
Deputy Shire President

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Cr Paula Greenway

West Ward

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Cr Judy Dow

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Cr Rob Welburn

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Cr Craig Brook

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Cr Bill Manning

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Cr Sally Craddock

West Ward

Resigned: 15 February 2018

Cr Di Granger

Central Ward

Resigned: 13 March 2018





The 2017/2018 Financial Year was my sixth year at the helm of the Shire of Toodyay. From time to time it is worth looking back to where we have been to appreciate the progress we have made.

Achievements

In my first year as CEO, Council took the decision to purchase a 14 hectare parcel of land adjacent to the Toodyay District High School for a future sport and recreation precinct. We now know that the future has arrived with the award of a \$4.7 million Building Better Regions Fund (BBRF) Grant towards a suite of new sporting facilities. This project will dominate our agenda for the next two years.

When I arrived in Toodyay there was no Charcoal Lane Car Park (the new public toilets were a disused shell) there was no entry statement, no visitor information bay, no skate bowl and limited playgrounds at Duidgee Park. The Toodyay Junction was just an idea, the Bendigo Bank and Memorial Hall both needed new roofs, and there was a distinct lack of retirement housing.

Administratively, there were a swag of important tasks that were overdue and had been delayed for years or decades, including the Local Laws review and the review of the basis of rates.

As a Shire, we have managed to achieve much with projects and developments including a wide range of key planning documents and important infrastructure projects.

Movements on Council

The last year has seen the election of four new Councillors. They are Councillors Bell and Granger at the October 2017 Ordinary election, and Councillors Brook and Manning at the June 2018 Extraordinary Election. The year saw the departure of Cr David Dow at the October election and the resignations of Councillors Granger and Craddock.

I would like to take the opportunity to thank Cr David Dow for his contribution as Shire President over the previous four years. I have enjoyed working with Cr Dow and he has displayed great leadership of the Shire during his tenure and has worked tirelessly to promote the Shire's vision as set out in the Strategic Plan. I would also like to thank Cr Craddock who served on the Shire of Toodyay Council between 2001 and 2008 and also 2011 to 2018. She demonstrated, during her 14 year tenure that she was passionate about the environment, and about preserving heritage and lifestyle of the Toodyay community. I would also like to thank Cr Granger for her, albeit brief, tenure as an Elected Member.

Management Changes

This year has seen a new face in my management team in Chiley Luangala as Manager of Corporate Services. As a qualified CPA, Chiley has brought a higher level of internal expertise which I have found to be a significant support to me as CEO.

Strategic Community Plan

The Strategic Community Plan identified the development of contemporary recreation facilities to help attract and retain young families in Toodyay as a major priority. We have continued to work towards that vision through extensive site works and installation of infrastructure at the new precinct. The Community Development team has developed and submitted high quality professional grant applications as we work towards co-funding with State and Commonwealth partners. The Council's commitment to this strategy has been resolute. The BBRF Grant will ensure that this project proceeds and we are hopeful of State contributions through the Community Sport and recreation Facilities Fund and LotteryWest.

Rates

The CSP, developed in 2013 identified that to achieve our infrastructure goals we would need to increase rates by CPI plus 5% over the life of the plan. While this looked affordable in the context of the economy at that point, Council recognised that such increases could not be sustained as economic conditions became less buoyant. As a result the 2017/2018 rise was only 2%, and the 2018/2019 rise projected at 2.2%. 2017/2018 saw the implementation of the conversion of almost 2,000 properties from Unimproved Value (UV) to Gross Rental Value (GRV). This change was one of the issues that had been flagged for attention for over 20 years. As it resulted in considerable uncertainty amongst affected ratepayers it did present some communication challenges.

Local Laws

This year saw the Shire complete the process for the development of a Cat Local Law and a Health Local Law.

Works

2017/2018 saw the Shire again complete a substantial road construction and maintenance program. We have continued to identify opportunities through the preventative maintenance program to seal more sections of local roads where maintenance and amenity improvements justify the investment. This program has been well received by local residents. The works report sets out in detail the extensive program that was completed.

Aged Housing

This year also saw the completion of the first Stage of the Rosedale Village development for Butterly Cottages project in Anzac Avenue. This was the construction of the first nine independent living units on the site. This is a joint project between the Shire and Butterly Cottages, and should go some way to reducing the waiting list. The project was part of a larger regional project, managed by the Shire of Toodyay, which also delivered four units in Goomalling and two units in each of Bolgart and Calingiri.

Tourism and Lifestyle

Many people are attracted to Toodyay either to visit or to live the lifestyle. This includes the many local businesses who have adapted to a seven day a week economy, and the community led events and celebrations which are a highlight of life in Toodyay. These activities receive substantial financial support from the Shire, and terrific logistical support from my community development team. This year saw the completion of Toodyay Tourism Strategy which involves extensive consultation with business and the community.

Community, tourism, heritage and museums are all interrelated and complementary activities which support locals and the visitor experience. Toodyay also has a great country library and partners with the community to run school holiday programs. Achievements this year include upgrade of the car park and drainage around the Wicklow Shearing Shed and police stables to improve the aesthetics and accessibility of this iconic precinct.

Planning

This year saw the completion of the new Local Planning Strategy, in line with our obligations to review this document every eight years. We used the engagement around this project to feed in to the development of our new Strategic Community Plan. We also completed a full suite of Asset Management Plans and a Long Term Financial Plan. This will lead in the new financial year to the development of the new Local Planning Scheme as well as our Corporate Business Plan and Workforce Plan. This will leave us with a set of comprehensive best practice documents to continue to guide the future of the Shire.

Regulatory

Between the development activities we continue to provide compliance activities to ensure that people continue to enjoy a safe and healthy environment and the amenity that we expect from Toodyay. This includes Planning and Development Support, Ranger Services, Environmental Health Services and Building Services.

CHIEF EXECUTIVE OFFICER

Emergency Management

During my time in Toodyay the Shire has made a considerable commitment to emergency management including supporting our volunteers as first responders. Toodyay was one of three Local Governments to represent the sector at the BushFire Summit. We have successfully obtained funding for improved emergency water supplies at Morangup and Bejoording. We have also obtained funding for a new Coondle Fire Shed and extension to the Morangup Co-location centre to accommodate the SES. We continue to develop and implement management plans for Shire reserves which include both environmental and fire prevention activities

Staff Movements

I consider local government a vocation and that people who work for the Shire of Toodyay are doing good and important work. I would like to thank those staff members who have moved on and wish them all the very best and to those who have joined us, I extend a warm welcome.

Thank You

I wish to thank all my staff and Councillors for the things we have achieved together this year. I also thank the community for their continued support.

EXECUTIVE STAFF



Chief Executive Officer

Mr Stan Scott

- ◆ Executive
- ◆ Governance
- ◆ Strategic Planning
- ◆ Marketing & Communication
- ◆ Human Resources/OSH
- ◆ Economic Development



Manager Works and Technical Services - Mr Scott Patterson

- ◆ Parks and Gardens
- ◆ Waste Management
- ◆ Ranger Services
- ◆ Works Construction and Maintenance
- ◆ Reserves Management
- ◆ Emergency Services



Manager Community Development

Ms Audrey Bell

- ◆ Community Engagement
- ◆ Tourism and Events
- ◆ Arts and Culture
- ◆ Recreation
- ◆ Heritage and History
- ◆ Libraries



Manager Development Services

Mr Graeme Bissett

- ◆ Planning/Development
- ◆ Public Health
- ◆ Built Heritage Preservation
- ◆ Facilities Maintenance
- ◆ Environmental Sustainability
- ◆ Building



Manager Corporate Services

Ms Chileya Luangala

- ◆ General Administration
- ◆ Finance/Payroll/Audit
- ◆ Rates
- ◆ Records Management
- ◆ Information Technology



COMMUNITY DEVELOPMENT

Council's vision through the current Strategic Community Plan is for the Community Development Team to promote Toodyay as 'a vibrant rural community that celebrates its past and embraces a sustainable future'. The team works in partnership with State, Regional and local organisations and groups to undertake a wide variety of activities, all helping to make Toodyay a great place to visit, work, live and play.

The Community Development team have once again had a busy year. Following are the activities and projects undertaken for the 2017/2018 year. A great team who make good things happen for the community, and my personal thanks to them.

Toodyay Visitors Centre keeps on keeping on

and continues to provide quality service to all our tourists with information on attractions, accommodation and dining options as well as any other query relating to Toodyay.

The Centre is open seven days a week 9.00am – 4.00pm as well as providing telephone and email enquiries.

As an **accredited** Visitor Centre (through Tourism Council WA), we are committed to providing the highest levels of customer service, quality products and experiences to all visitors.

Toodyay's successful festivals, promotions, 'word of mouth' and an abundance of wildflowers attracted over 30,000 visitors in 2017/2018.



The Toodyay Wildflower Explosion

Toodyay is a well-known destination for wildflower enthusiasts in spring with numbers through the Visitors Centre sometimes reaching over 1200 a day.

'Caravanners' work their way from the north of WA through the Mid-West and into Toodyay as well as many day trippers from Perth.

The *Toodyay Walks & Wildflowers* brochure, designed and printed at the Visitor Centre is a very useful guide for our wildflower seekers and includes maps of all the Shire reserves and walking trails.



Museums

Engagement with the broader Toodyay community is ongoing through the new Toodyay Museum's Facebook group page, which is a part of the Shire of Toodyay Facebook page.

Strategic Planning

A five year strategic plan has been formulated to identify and schedule projects and activities such as public engagement across the two museum sites (Newcastle Gaol and Connor's Mill) and the conservation and interpretation of heritage collections.

Exhibitions

Over the last year there have been a number of exhibitions, small and large, mounted across the Newcastle Gaol Museum precinct.

Our 'Hurting & Healing' exhibition was updated with a new panel and display about Toodyay nurses before being replaced in September with our latest major temporary exhibition titled 'The Toodyay Convict Hiring Depot'. This exhibition continued into 2018, the 150th anniversary year of the conclusion of transportation to Western Australia. A large screen was mounted in the Gaol showing a six minute narrated slide show about the Toodyay Convict Depot.

New display cases were installed in the Gaol enabling the "Growing up in Toodyay" display to be revitalized. Older display cases were moved to the Police Stables and the Wicklow Shearing Shed, where artefacts associated with wool and shearing have been put on show. A display about William Amed Demassson opened in one of the front rooms of the Gaol with the French Ormolu clock associated with the name change of Newcastle to Toodyay in 1910 being included. A collection of carpentry tools was re-displayed in one of the Gaol cells and a pop-up display about Secret Societies in the Avon Valley was installed at the Toodyay Visitors Centre.

The WW1 Remembering Them panels were re-hung in the Wicklow Shearing Shed from ANZAC day onwards to mark the centenary of the conclusion of WW1 throughout 2018.



Heritage

During the year the cedar desk, originally commissioned for the Toodyay Road Board in around 1900, was restored by colonial furniture restorer, Tim Harris. The Fordson tractor from the museum collection is also being restored as time and funds allow under the supervision of the Shire mechanic. We very much appreciate the ongoing support for this project by members of the Toodyay community.

Work is continuing with the Toodyaypedia project, with updates being made to the West Toodyay articles on Wikipedia. A presentation on Toodyaypedia was made to the York Business Association after an invitation was extended by a member of this group.

Working in conjunction with the Reserves Management Officer, a planning document considering options for future public engagement with Pelham Reserve was completed. In addition there has been cross departmental work with the Shire's Building and Planning Dept. in the areas of the conservation of built heritage, such as the establishment of a Heritage Fund.

Interpretive work has also been ongoing in the development of a Convict Depot walking trail.

Volunteers

Of vital importance, in many areas associated with our museums, is the role of volunteers.

There has been an enormous amount of work behind the scenes by volunteers conserving our moveable cultural heritage. Activities include transcriptions of a variety of written historical sources including farm diaries, midwifery registration books and police ledgers. New shelving has been installed in our archive storage room and artefacts have been rehoused and relocated by volunteers to maximise our very limited space. The museum database is constantly being updated as well as documentation prepared on items awaiting assessment for possible inclusion in the museum collection.

We have, with the help of volunteers, introduced some small activities at the Gaol museum site. These include treasure hunts throughout the year and Christmas holiday bags with a puzzle book. An existing children's activity, "Where did we work?" has been re-packaged.

And, last but not least, we acknowledge the generous help by the Toodyay Historical Society in sharing their historical research to answer queries and to help underpin our museum exhibitions.

What our Seniors and Youth are up to!

Seniors

With the Age Friendly Plan adopted last year we are currently liaising with Alzheimer's WA on the promotion and implementation of Toodyay possibly becoming a Dementia Friendly Community. Further details and training are currently being looked into.

Seniors Week celebration is always a warm and engaging way to celebrate with the community. This year we celebrated Seniors Week with a morning tea at the Museum site in the revamped Wicklow Shearing Shed. Students from the local school were there to share a few songs. It was a wonderful intergenerational gathering.

Youth

Following the success of the previous year's Toodyay Community Program, the 2017/2018 program continued to be a triumph. With the support of the Toodyay Community Resource Centre and the Shire of Toodyay another year of activities was undertaken.

Over the course of the year each program had an average of:

5	Sessions
208	Attendances
132	Different individuals
7	Average age
1%	Indigenous participants
3%	Participants with a disability
67%	Participants did not belong to any local sporting club or recreation group
33%	Male participants
67%	Female participants

Throughout the year a number of Toodyay District High School Youth Prefect meetings were held in Council Chambers. Students conducted the meetings with assistance from Shire staff and Councillors on how to conduct meetings, and the minute taking process. Students were enthusiastic and said they felt a sense of importance holding meetings in the chambers. Perhaps this will lead to a few new councillors in the coming years.

Toodyay Youth Forum

As part of Youth Week WA 2018 Toodyay held a Youth Forum on Wednesday 18 April. Young people aged 12 to 25 got comfy in the bean bags to discuss the important issues facing Toodyay's youth. The demographics of the two sessions were:

11	Participants
16	Average age
27%	Male participants
73%	Female participants
1	Participant with a disability
1	Participant identified as Aboriginal
2	Participants educated through home schooling

Topics discussed were education and employment opportunities, leisure and recreation possibilities, communication channels, and ensuring respect and inclusion for all. Every person had something unique and important to contribute, and we thank them for their participation.

The Library Speaks

Toodyay Library hosted two author talks over the past year which were well attended. We had Norman Jorgensen discuss his latest book and had a lot of little pirates attend.

Josh Richards, Mars One Candidate, also gave a presentation on his book "Becoming Martian".

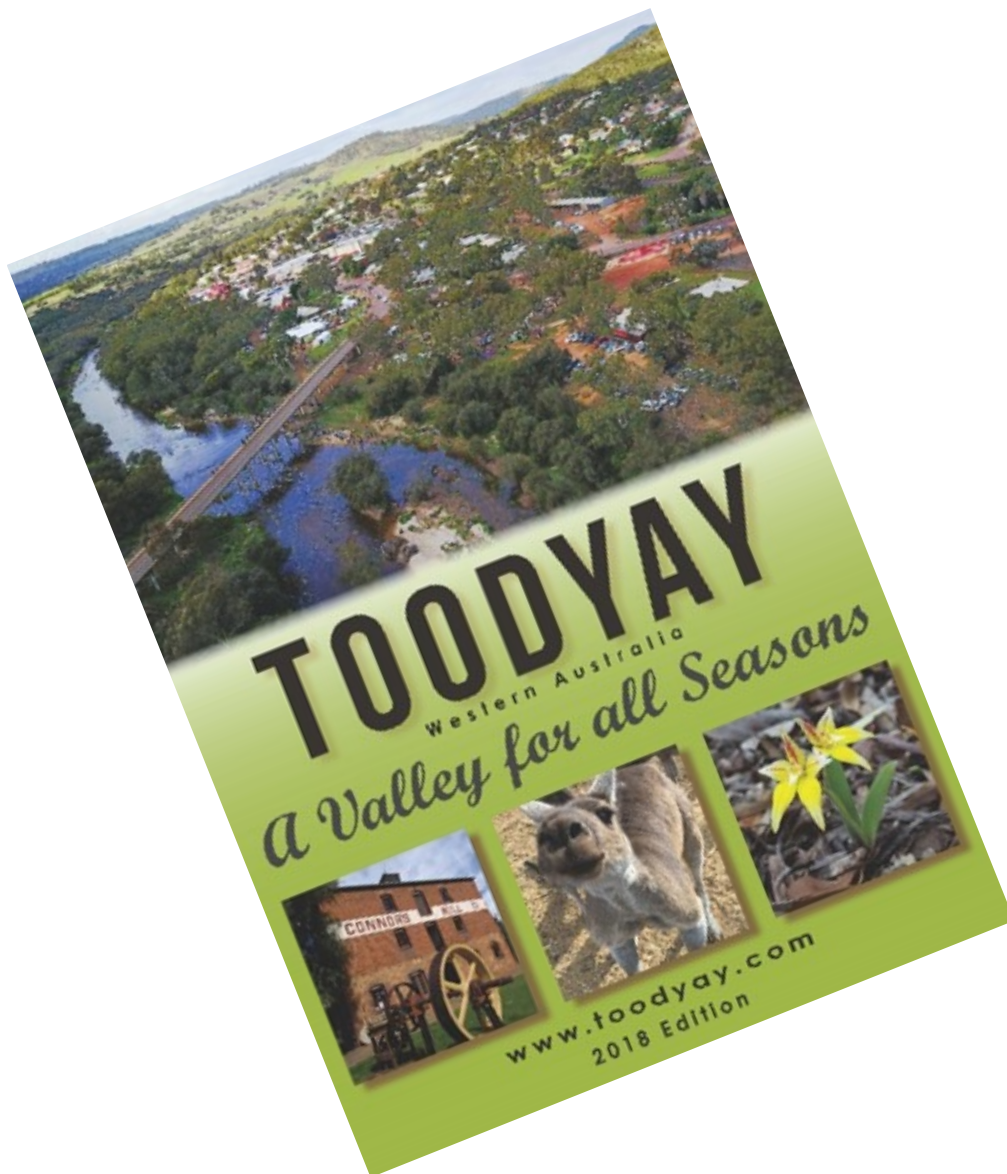
The Library continues to hold regular Story Time and Baby Rhyme Time for babies and toddlers, Book Club, *Uni of the 3rd Age*, Read Write Now sessions and of course the annual Children's Christmas Party. Better Beginnings Literacy packs continue to be supplied and the inter library loan system is still very effective and well utilised. The public can also utilise three public computers including access to the internet.



Toodyay Tourism

Toodyay is advertised and promoted through social media and a variety of publications. Toodyay *A Valley for All Seasons* is a popular brochure compiled by our team for local tourism operators and is also distributed to most Visitor Centres in Western Australia. In addition, we exhibited at the RAC Perth Caravan and Camping Show with Avon Valley Tourism.

The Shire participated in a number of media campaigns throughout the year using a number of different and diverse media - all promoting Toodyay as a tourist destination to be enjoyed by everyone.





Sport and Recreation Precinct

The Shire of Toodyay has received federal funding through the Building Better Regions Fund (BBRF) to assist with the development of a new sport and recreation facility.

The project will be staged with Stage One (a) comprising of:

- An aquatic facility consisting of:
 - A six lane 25 metre pool;
 - learn to swim pool;
 - Splash pad;
 - Playground and associated facilities.

and Stage One (b) will include:

- A rectangular grass sports field suitable for soccer, hockey and rugby;

- Multi-use courts to accommodate basketball, netball and tennis. 2 Tennis, 2 Netball/ Basketball and 2 for all three sports;
- A Club room / Social space and a set of change rooms for all sports;
- Lighting of the courts and the rectangular field;
- Children's Playground.

A Future Stage, sometime in the future will include AFL oval, Cricket and a multi-use function centre.

Shire staff will continue to apply for grant funding through Commonwealth and State funding.

Improvements to existing facilities at the Sports Pavilion and town oval including electrical lighting upgrade and maintenance, internal wall in the away change rooms replaced, umpires room is to be built, carpet is to be installed in change rooms and first aid room, and change rooms to be painted.

Events

A very significant part of Toodyay's visitor offering is events and festivals which attract thousands of visitors each year.

Many of the events held between July 2017 to June 2018 included applications for Street Stall Permits from both local community groups and private applicants and various road closures through the Shire.

July Community Program, Northam to Toodyay Paddle, Farmers Market.

August International Food Festival (attracted 35 Stalls) Avon Descent (5 stalls at the Cobblers Pool campsite), Quit Targa West Rally, Farmers Market.

September Earth Sculptures - Montage in the Garden, Farmers Market, Toodyay Picnic Race Day (a variety of food options), Vino Art Exhibition at Coorinja Winery, Community Program.

October Toodyay Agricultural Show, Farmers Market, Recycled Regatta, Arts Trail

November Bush Poetry Festival, Remembrance Day, Car and Motorcycle Show, Farmers Market.

December Christmas Street Party, Carols in the Park, Farmers Market.

January Community Program, Australia Day Breakfast and Awards.

March Toodyay Family Cycle, Farmers Market, Avon Valley Black Dog Ride, Toodyay Music Festival.

April Lions Jumbo Auction, Community Program, Farmers Market, Anzac Day.

May Moondyne Festival, Farmers Market, Thank A Volunteer Day.

June Toodyay Fibre Festival, Farmers Market.

Planning

During the 2017/2018 financial year, 96 planning applications were processed. The total value of planning works approved was \$8,276,264 which is significantly higher than the previous financial year.

The Shire dealt with a number of subdivision referrals and clearances from the Western Australian Planning Commission (WAPC). The 2017/2018 period saw the following subdivision approvals from the WAPC:

- 2 Lots in Dumbarton
- 7 Lots in Toodyay Town Centre
- 2 Lots in Toodyay

The Shire of Toodyay provided three subdivision clearances over the 2017/2018 period:

- 2 Lots in Morangup
- 4 Lots in Dumbarton
- 3 lots in Morangup

State Administrative Tribunal (SAT)

Development Services was involved in two reviews at the State Administrative Tribunal of Western Australia.

These applications for review were lodged with the Tribunal seeking a review of conditions concerning performance bonds for the rehabilitation for two proposed extractive industries in Toodyay. A mediation process ensued and the matter was reconsidered and approved by Council at a subsequent meeting. The outcome was that the bonds were renegotiated and revised.

Technology

The Shire added to its technological capability with the addition of a drone to its assets.

The drone allows for aerial video and still picture capture and will be a valuable tool. Aerial imagery will provide the Shire of Toodyay with a new perspective to enable better assessment and planning.

The drone is operated in accordance with Civil Aviation Safety Authority regulations. The Shire of Toodyay has obtained an Aviation Reference Number and a NAIPS login to check activation or deactivation of restricted military airspace to determine if flying operations are permitted within these areas on a given day at a given time.

Prosecutions

The Shire had one successful prosecution in this period involving a rural pursuit on rural residential zoned land. This resulted in a judgement of over \$9700 comprising of a fine and court costs being awarded to the Shire.

Planning Policies

The following new policy initiatives were introduced during this period by the State Government in relation to Planning:

Draft State Planning Policy 5.4 Road and Rail Noise

The Western Australian Planning Commission (WAPC) invited public comment submissions on proposed changes to State Planning Policy 5.4 Road and Rail Noise and associated guidelines.

A key objective of SPP 5.4 is to minimise the impact of road and rail noise on noise-sensitive land uses; and protect the State's key transport corridors. The current policy was gazetted in 2009.

Design WA Initiative and New State Planning Policy 7

The WA Planning Commission has released a new set of policies called Design WA. Stage One includes a new State Planning Policy on Design of the Built Environment, an updated Apartment Design Policy, a Design Review Guide and a Design Skills Discussion paper. Future stages will focus on neighbourhood, precinct and house design.

Bushfire Model Subdivision Conditions

The Department of Planning, Lands and Heritage (DPLH) recently proposed updates to the Model Subdivision Conditions Schedule, specifically related to the Fire and Emergency conditions contained in Part 7. These changes follow discussions between DPLH and the Department of Fire and Emergency Services.

Independent Planning Reform 2018 - Green Paper

In May 2018 the State Government released the Independent Planning Reform team's Green Paper. This paper was the result of an independent review of the planning system to identify ways to make it more efficient, open and understandable to everyone.

The Green Paper outlines challenges in the planning system and proposes five key reform areas - strategically-led, legible, transparent, efficient and delivering smart growth. Once the submissions have been received and assessed the State Government will release a White Paper which will outline the proposed detail of the coming legislation which will be followed by the drafting of the legal provisions in the coming period.

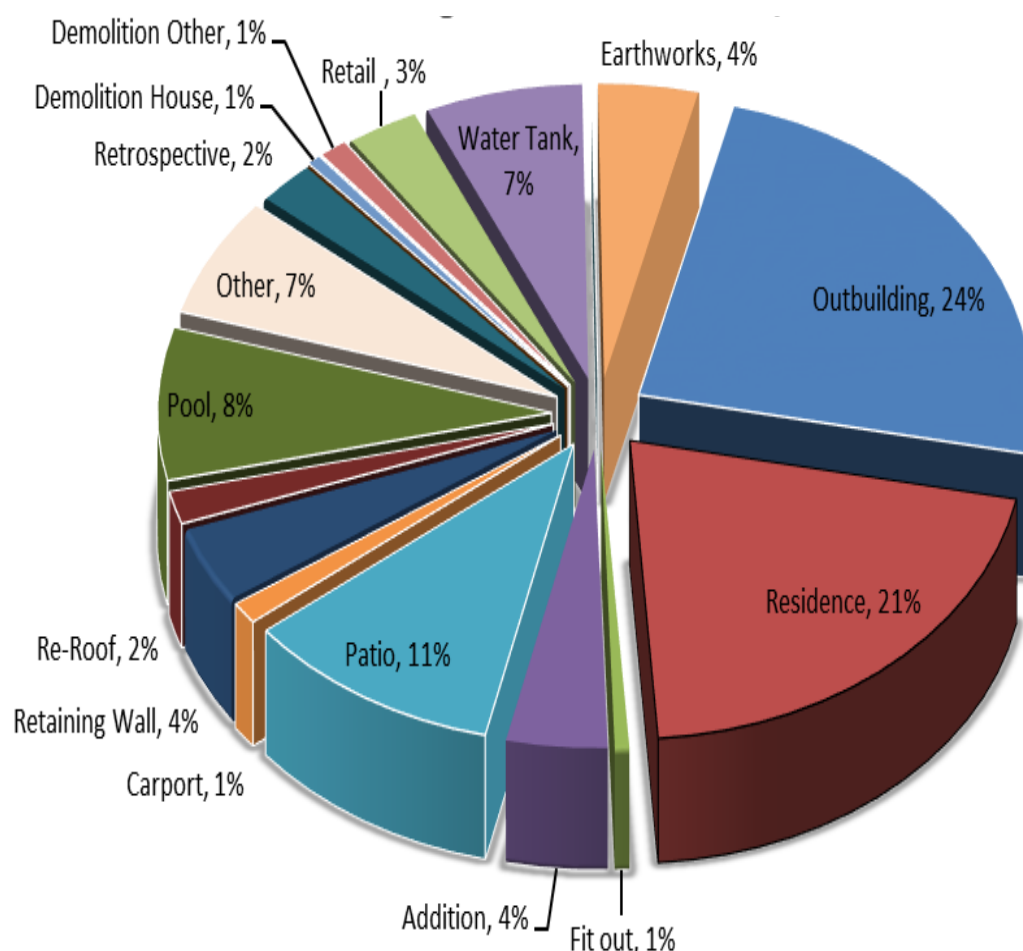
Planning Strategy, Scheme and Policy Review

A review of the Shire's Local Planning Strategy has now been completed and approved by the Western Australian Planning Commission. The Shire continues to work on a review of its local planning policies in conjunction with the ongoing major planning review of its LPS and Scheme.

Building

The Building section of the Development Services is responsible for all matters relating to building control and construction, as well as the inspection of private swimming pools within the Shire. The objective is to ensure that all ratepayers work and live in a safe and healthy environment by ensuring all buildings are constructed in accordance with relevant statutory requirements.

Building Permits Issued 2017/2018



During the 2017/2018 financial year, 169 Building Permits were issued within the Shire. There were a number of categories under which these permits were issued. Some of those categories were: outbuildings (41), Patios (18), water tanks (11) and single dwellings (35). The total value of works approved was \$16,078,160.70 which is a significant increase from the 2016/2017 financial year total value of \$11,808,855.00.

Of these 47 (34 – 2016/2017) were certified applications and 122 (86 – 2016/2017) were uncertified. This represents an increase in the ratio of uncertified applications over certified over the last period.

A certified application means the technical aspects of the application were assessed by a private building surveyor engaged by the applicant with a Building Permit issued based on this. Uncertified applications are fully assessed by council's building surveyor.

The Shire was involved in the successful project management of a joint venture 10 unit development with Butterfly Cottages Association in Toodyay and another seven involving neighbouring Shires.

Environmental Health

Environmental Health Officer activities include responding to health complaints, food shop and stall inspections, mosquito monitoring and water sampling of both pools and non-potable water supplies. In this period 27 food premises were inspected.

During this period Local Health Laws were developed and advertised. Submissions were received and the Health Local Law was amended to reflect submissions.

The Shire drafted its Cat Local Law 2018.

The Environmental Health Section issued 17 approvals to install and 18 permits to use an apparatus for effluent disposal under the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974. The majority of these are traditional septic systems however there was one Alternative Treatment Units (ATU).

Mosquito monitoring will continue during high mosquito activity, and the community will be alerted when results dictate. A water sampling regime will also be ongoing in relation to non-potable water supplies.

Environment

The Shire has an Environmental Strategy in relation to this function and the Environmental Officer's role is guided and directed by the Strategy.

The Shire's Environmental Advisory Committee meets quarterly and assists the Shire with the implementation of the Strategy and provides advice and direction on relevant environmental matters referred to it by Council.

This year 20kW and 10kW Solar PV systems were installed respectively at the Shire Works Depot and Library. In the last eight months after the installation of the panels, the Shire has been able to save a total amount of \$6,358 and achieve the emission reduction of 2,1081kg of carbon dioxide equivalent compared to its energy usage from previous years.

The Shire received a Sustainable Community Grant funding of \$12,891 from Wheatbelt NRM funded through National Landcare Program to install an electric vehicle (EV) charging station at a new car park in Charcoal Lane.

The Shire has retained its Water-Wise Council status for a third consecutive year. The status provided by the

Department of Water and the Water Corporation as a result of our continued effort in achieving improved water use efficiency in Council facilities. The Shire received grant funding from the Water Corporation and installed data loggers in its major water meters for the purpose of monitoring the Shire water usage and possible leakages. The Shire also teamed up with the Water Corporation for the 'Showerhead Swap' program and swapped more than 65 showerheads over.

The Shire provides free recycling service of used mobile phones and batteries to its residents by participating in a Mobile Muster program. The muster bins are located in Administration, Library and Visitor Centre for people to drop their old mobiles and batteries off. More than 13 kg of old mobile phones and 30kg of batteries were collected and sent for recycling.

Written submissions advocating the shire's continued commitment to environmental management and sustainability were made on a number of consultation papers such as Plastic Bag Ban in Western Australia, WA Waste Strategy Review and WALGA's Climate Change Policy Statement Review.

Disability Access and Inclusion Plan (DAIP)

This plan guides the Shire in how it can improve its accessibility for people with a disability. Copies of the plan are given to contractors and service providers to ensure that they are aware of its implications.

One initiative this period, which was recently completed involved the improvement of access into the Shire office. Improvements include a lower reception desk, direct entry to the chambers for wheelchairs from reception and an automatic opening door for the new public entry is now installed.

WORKS AND TECHNICAL SERVICES

Maintenance staff are responsible for many duties as well as random duties like storm clean up. The February 2018 storms took up approximately three months total time for clean up and rectifying damage.



PARKS AND GARDENS

Parks and Gardens staff continue to perform maintenance duties including mowing, raking, street sweeping, weed spraying and the general upkeep of lawns, gardens and street verges within the Toodyay District.

RANGERS

The Shire Rangers are responsible for undertaking Council's statutory requirements including: dog, cat and stock control, animal welfare, parking control, illegal camping, litter control, fire prevention and public education and customer service.

Rangers continue to conduct extensive dog registration reviews .

The Rangers also focus heavily on firebreak compliance, conducting inspections to remain vigilant in the Fire Season.

Rangers are responsible for enforcing a number of Acts and Regulations for Council.

Rangers participated in various job types though out the year:

CATEGORY	RECORDED QUANTITIES	CATEGORY	RECORDED QUANTITIES
Miscellaneous		Dog Control	
Customer contact/advice	57	Customer contact / advice	107
Abandoned vehicles	7	Dogs wandering at large	65
Snake call outs	5	Dogs surrendered / impounded	45
Trees on road	15	Other	86
Parking control	122	Cat Control	
Litter control	5	Customer contact / advice	17
Other	120	Cats trapped	20
Firebreak / Fire Control		Cats surrendered / impounded	17
Customer contact / advice	29	Other	8
Variation advice / approved	12	Animal Welfare	
Cautions/infringements	85	Customer contact / advice	42
Fire investigations / Attended	6	Ranger attendance	20
Firebreak Inspections	598	RSPCA assistance / involvement	11
Stock Control			
Customer contact / advice	35		
Stock on the road / trespass	685		
Other	29		

Community Emergency Services and Reserve Management

Community Emergency Services and Reserve Management worked closely throughout the year to increase bush fire safety and awareness across the Toodyay Shire and Community with some notable achievements recorded for the year:

The verge mulching program (stage 2) for the Morangup sub-division achieved an overwhelmingly positive response from the community. In addition to the obvious fire risk mitigation effect, road safety through improved line of site has been a much appreciated benefit expressed by road users. The trial work conducted prior to the verge mulching contract paid dividends as the selective vegetation techniques and skill of the operators resulted in minimal environmental impacts.

Funding was secured for the new Coondle-Nunile Fire station along with a sub-lease agreement with Cooperative Bulk Handling and the Public Transport Authority. Sited at a strategic location near the old wheat bins on Bindi-Bindi Road this planned modern facility will cater for emergency response, training and general bush fire brigade operations. The current Coondle-Nunile fire shed has been assessed for a number of years to be well below required standards.

Julimar Fire Brigade took delivery of a brand new 1.4 fire truck as a replacement for the light tanker further strengthening the Shire's firefighting capacity.

The diligence to conditioning of requirements for fire permits during both the spring and autumn restricted burning season ensured no significant incidents occurred. Further, this year saw the development of a new on-line fire permit system which will stream line the process eliminating inaccuracy and reducing significantly the amount of staff time required to issue permits.

The securing of a Watering WA Grant allowed for the installation of electric pumps on fire emergency water tanks at the Bejoording and Morangup Fire sheds greatly reducing fill times for fire appliances. This project also delivered backup power to the Morangup Fire shed via a diesel generator.

The installation of a new 47,000 litre concrete fire emergency water tank in the Avon Valley 71km peg has augmented the firefighting capacity for the that vital transport and environmental corridor. By engaging with the Shire and local environmental groups the DFES funded mitigation and access maintenance work continued to reduce the fire risk along sections of the Avon River in proximity to the town and other high asset areas.

Seasonal conditions resulted in a delay for burning the 20 hectare hazard reduction cell at the Dawn Atwell Nature Reserve at Julimar. However, the planning and preparation conducted during the preceding autumn period ensured the burn, although conducted late in the season yielded an outstanding result. With two cells now complete over half of this valuable reserve has seen not only seen significant fuel reduction, improved fire breaks and access but also impressive bio-diversity re-generation, including Declared Rare Flora species.

Other Shire managed reserves and free-hold land received major fire break/access upgrades, erosion control and fire hazard reduction work. Multiple mitigation techniques have been employed including chemical, slashing and mulching. A fencing program has seen three Shire reserves stock fenced allowing for the introduction of sheep for effective fire mitigation by grazing.

Environmental work on Shire land has included re-vegetation of old gravel pits and river bank sites, flood damage repair work, erection of interpretive and warning signage and removal of rubbish and dumping. The development of walk tracks and the promotion of certain reserves for passive recreation has been supported by the Visitors Centre and resulted in much interest from the public, especially during the wildflower season.

Throughout 2017/2018 the CESM and RMO continued to work closely with and support Shire Rangers on compliance issues especially relating to fire. Community engagement with Volunteer Bush Fire Brigades, land holders and environmental groups etc. strengthened relationships and disseminated information about fire safety / awareness and environmental issues. The support and acknowledgment from Government Departments further enhanced the program.



WORKS AND TECHNICAL SERVICES

Construction jobs performed by the outside crew during 2017/2018 include:

LOCATION	SLK	DESCRIPTION	GRANT FUNDING	COUNCIL FUNDING	TOTAL COST
Drummond Street East Footpath	N/A	Footpath	\$52,635	\$52,635	\$105,270
River Road (Regional Rd Group)	4.70-5.70	Construct and seal	\$46,280	\$23,139	\$69,419
Salt Valley Road (Regional Rd Group)	3.75-5.98	Construct and seal	\$159,235	\$79,616	\$238,851
Morangup Road (Regional Rd Group)	N/A	Line Marking	\$4,384	\$6,071	\$10,455
Wandoo Circle (Roads to Recovery)	1.00-2.00	Construct and seal	\$120,609		\$120,609
Wattle Way (Roads to Recovery)	1.00-2.00	Construct and seal	\$118,084		\$118,084
Telegraph Road (Roads to Recovery)	0.5-1.8	Construct and seal	\$129,401		\$129,401
Woodlands Road (Roads to Recovery)		Re-sheet	\$139,491		\$139,491
Bishop Court		Asphalt		\$9,000	
Clarkson Street	0-0.6	Reseal		\$20,873	
Cobbler Pool Road	3.50-6.00	Reseal		\$82,962	
Fawell Road	0-0.5	Reseal		\$15,759	
Howard Road		Reseal		\$61,172	
Lloyd Place		Reseal		\$10,494	
Racecourse Road	0-1.66	Reseal		\$50,405	
Stirlingia Drive	0-2.0	Reseal		\$54,966	
Bull Road	1.37-4.6	Re-sheet		\$127,904	
Syred Road	0-2.38	Re-sheet		\$102,787	
Oddfellow Street		Asphalt		\$30,852	
Toodyay Bindi Bindi Road		Shoulder Works		\$24,395	
Dewars Pool Road		Shoulder Works		\$23,485	
Bejoording Road		Shoulder Works		\$17,386	
Coondle West Road		Shoulder Works		\$12,197	
Julimar Road		Shoulder Works		\$24,395	
Ferguson Road		Construct & Seal		\$52,561	
Leeder Street		Re-sheet		\$44,704	
Bulligan Road	0.00-5.1	Re-sheet		\$196,171	
Clinton Street	N/A	Guard Rail		\$10,000	

Overview

The Shire continues its commitment to the community with the completion of independent living units for aged persons in the 2017/2018 financial year as well as our continued works on the development of the multi-purpose recreation precinct.

Other significant projects included the refurbishment of the administration office, new emergency water tanks, completion of the upgrade to Anzac Park and drainage works at Butterly House.

Extensive work has been done on meeting statutory reporting document requirements with the Strategic Community Plan and Asset Management Plans being adopted by Council in the 2017/2018 financial year and the Long Term Financial Plan 2018/2019 to 2027/2028 being endorsed by Council.

Audit results for the year indicate that the Shire's financial processes are effectively controlled and we are on the right track with regard to risk minimisation.

Fair Valuation of Assets

The Shire of Toodyay has now completed its second full round of Fair Value Accounting which was for Infrastructure and Other which represents over 70% of the shire's asset.

The revaluation of infrastructure assets focuses on roads, bridges, drainage, footpaths and parks and recreation. The Shire engaged an external valuer to undertake the work on its behalf. It is important that valuations reflect accurately so that the Shire can budget appropriately with a realistic understanding of its assets and ability to manage this from a financial perspective.

Reserve Funds

(See Note 11 Annual Financial Report)

Reserve Funds have increased by \$168,157 to a closing balance on 30 June 2018 of \$3,320,456. The most significant movement in the funds held in reserves was the removal of the Anzac 100th Anniversary Reserve funds in the amount of \$88,743. These funds were held for the completion of Anzac Park.

Loans

No new loans were raised during 2017/2018

Employee Remuneration

The *Local Government Act 1995* requires Council to disclose information regarding the number of employees entitled to an annual salary of \$100,000 or more and to identify this in increments of \$10,000. For the period under review, the Shire of Toodyay had four employees whose salary exceeded \$100,000 as follows:

Two employees received a salary between \$100,000 and \$110,000

One employee received a salary between \$120,000 and \$130,000

One employee received a salary between \$180,000 and \$190,000

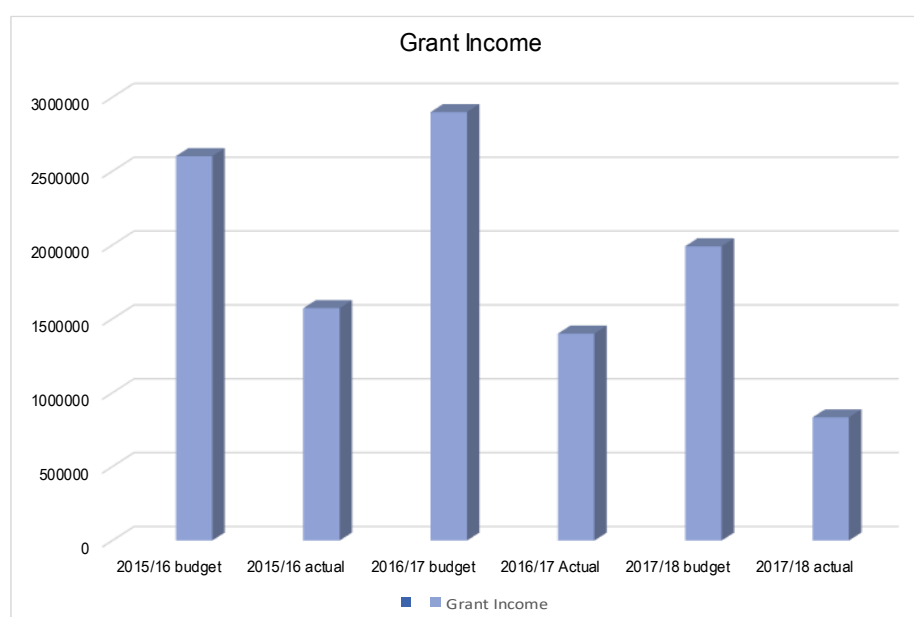
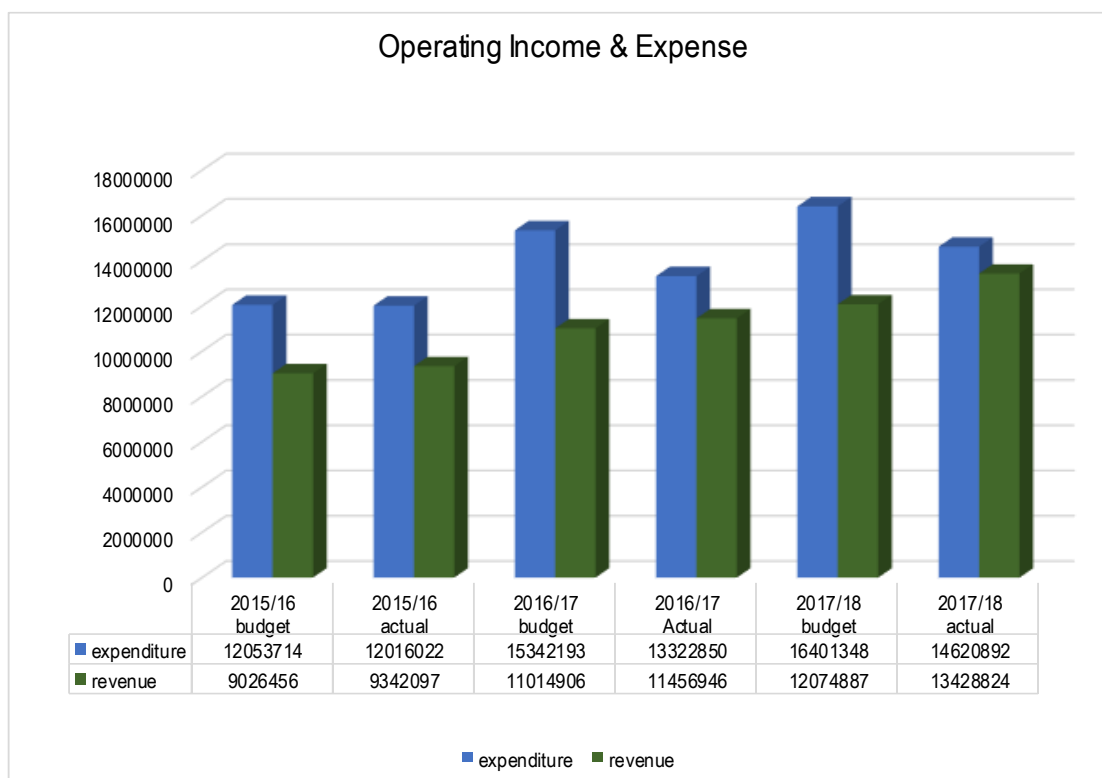


CORPORATE SERVICES

Revenue and Expenditure

Revenue for the 2017/2018 financial year is higher than budget predominantly due to an advance of the 2018/2019 Federal Financial Assistance Grant.

Expenditure is lower than budget for the financial year due to projects not being commenced, such as the reroof of the Old Gaol, construction of a new Coondle Nunile fire shed and the Morangup Community Centre upgrades. The most significant expenditure for the 2017/2018 financial year relates to the completion of nine units at Rosedale Village as part of the Avon Aged Care project.





Record Keeping

The Shire of Toodyay is committed to the reliable and systematic management of government records in accordance with legislative requirements and best practice standards.

In accordance with Section 16 (Part 3 Record Keeping Plans for Government Organisations) of the *State Records Act 2000* the Shire of Toodyay must have a Record Keeping Plan. The Shire of Toodyay's Record Keeping Plan was presented to and approved by the State Records Commission on 1 August 2014 with an expectation that of significant improvement in highlighted areas. The Plan is valid for a period of five years.

The Shire of Toodyay is compliant with the *State Records Act 2000* and is governed by the Principles and Standards produced by the State Records Commission as per Section 61 of the Act. The General Disposal Authority for Local Government Records DA 2015-001 is used as standard procedure in relation to its records management practices.

New staff are provided with record keeping training and given record keeping procedures as part of their induction. The Records Officer provides regular training to all staff and on a specific need basis.

The record keeping induction is designed to address employee record keeping roles and responsibilities. Each staff member signs to acknowledge they have received the documentation and understand their record keeping requirements.

The Record Keeping Plan is constantly being reviewed to ensure the Shire of Toodyay remains compliant, addresses requirements stemming from technological changes and makes improvements to record keeping practices where necessary. The Records Officer monitors outstanding records on a fortnightly basis and addresses any issues with relevant staff or management. The new records archive room at the community depot was completed on schedule in 2017 and all archives have been moved to the new location.

The next review of the Shire of Toodyay's Record Keeping Plan will be carried out in August 2019.

Freedom of Information

An Information Statement is published by the Shire of Toodyay in accordance with Section 94 of the *Freedom of Information Act 1992*.

The Information Statement is reviewed annually by the Shire of Toodyay in accordance with Sections 96 and 97 of the *Freedom of Information Act 1992*. It is available on the Shire's website.

National Competition Policy

Local Government is required to implement the National Competition Policy to ensure that it opens up service delivery to competition and that Local Laws and Council policies do not unduly restrict competition.

The obligation arises from the Competition Principles Agreements signed by the State and Territory Governments and the Commonwealth Government. Each Local Government must report its progress in achieving NCP reforms in its Annual Report broadly under the following categories:

- Competitive Neutrality
- Legislation Review
- Structural Reform

Competitive Neutrality

The Shire of Toodyay has not initiated any activities in the 2017/2018 financial year that have required competitive neutrality testing.

All private works are completed on a full cost recovery plus profit margin basis to ensure there is no unfair competition with private contractors.

Conduct of Officials

In accordance with Section 5.53 (2)(hb) of the *Local Government Act 1995* the Annual Report for the Shire of Toodyay must contain the details of entries made under Section 5.121 during the financial year in the Complaints Register of certain complaints of minor breaches. This section is stated below:

- (1) The complaints officer for each local government is required to maintain a register of complaints which records all complaints that result in action under section 5.110(6)(b) or (c).
- (2) The register of complaints is to include, for each recorded complaint:
 - (a) the name of the council member about whom the complaint is made;
 - (b) the name of the person who makes the complaint;
 - (c) a description of the minor breach that the standards panel finds has occurred; and
 - (d) details of the action taken under section 5.110(6)(b) or (c).

This section is stated below:

- (6) The breach is to be dealt with by:
 - (a) dismissing the complaint; or
 - (b) ordering that:
 - (i) the person against whom the complaint was made be publicly censured as specified in the order; or
 - (ii) the person against whom the complaint was made apologise publicly as specified in the order; or
 - (iii) the person against whom the complaint was made undertake training as specified in the order;

Or

 - (c) ordering 2 or more of the sanctions described in paragraph (b).

During the 2017/2018 financial year there were no such complaints made against Council Members.



STRATEGIC COMMUNITY PLAN

TOODYAY 2028



MAJOR REVIEW 2017 / 18

Message from the Shire President

On behalf of the Shire of Toodyay, I am pleased to present our Strategic Community Plan, *Toodyay 2028*. The Strategic Community Plan is the highest level planning document that guides Council's strategic priorities and directions over the next 10 years. This plan meets the legislated requirements of the Integrated Planning and Reporting Framework, implemented through the State Government's Local Government Reform Program since 2013.



The plan has been developed as a result of a comprehensive engagement process that reached out to community members through forums and market days, online survey respondents and staff workshops, giving a response from 11.4% of our estimated resident population. As respondents, you have informed us of your aspirations and the priority areas for achievements over the next 10 years.

We have heard clear messages that you want to retain the rural feel and the sense of community in the Shire. To meet our vision of a vibrant, rural community that celebrates our past and embraces a sustainable future, you want more support for local businesses and jobs, increased transparency and accountability from the Council, improvement of recreational facilities and road infrastructure and protection of the natural environment. Particular emphasis is placed on services and facilities for our increasing senior community and on retaining youth in the district.

Strategies have been put in place to build on our strengths as a sought after environment, our foundations of agriculture, resources and light industries and our advantage as a place of heritage, history and culture.

The Shire is embracing a series of governance initiatives to improve community engagement, increase community awareness, seek support for Shire priorities and reduce disharmony and friction in our community.

This Strategic Community Plan will be delivered through a four year Corporate Business Plan, an Annual Budget cycle and a series of Informing Strategies. We look forward to working with all members of the Toodyay community to achieve our vision.

Cr Brian Rayner
Shire President

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Acknowledgement of Country

The Shire of Toodyay has the honour of sharing land with three groups of Traditional Owners and acknowledges the Traditional Owners from the Ballardong, Whadjuk and Yued people of the Noongar nation. We pay our respects to their elders past, present and emerging.

We look forward to our ongoing engagement and seek to benefit from their wisdom.

Strategic Plan at a glance – Shire of Toodyay

Vision: We are a vibrant rural community that respects our environment, celebrates our past and embraces a sustainable future.				
Social: Our community wellbeing and connection	Economic: Business and jobs in the community	Natural environment: Protecting where we live	Built environment: Our buildings, roads and transport	Governance: The way the Shire leads and operates
Strategic outcomes				
<i>Toodyay is a safe, cohesive and healthy community.</i>	<i>We will attract, develop and maintain business in Toodyay.</i>	<i>Toodyay is a proud, rural lifestyle community with many natural assets including ecosystems that are maintained and protected for future generations.</i>	<i>Our community can live, work and play through planned development and maintenance.</i>	<i>A Council that engages with the community and provides good governance on behalf of the community.</i>
Objectives				
O 1: Maintain and develop services that meet the requirements of our diverse community. O 2: Facilitate community safety and wellbeing. O 3: Support the development of places and spaces for recreation, learning, art and culture.	O 1: Encourage and support investment into new and existing businesses in Toodyay. O 2: Promote Toodyay as a tourism destination. O 3: Encourage economic diversification.	O 1: Preserve and protect our natural assets for future generations. O 2: Ensure sustainable operating practices.	O 1: Ensure safe and sustainable transport options. O 2: Ensure our built environment meets community needs. O 3: Improve processes to support the built environment.	O 1: Provide accountable and transparent leadership for the community. O 2: Consistently improve our governance practices. O 3: Ensure rigorous organisational systems.
Measures to be assessed and reported to Council and the community				
<ul style="list-style-type: none"> Level of community satisfaction with services offered, through repeat surveys of established baselines. 	<ul style="list-style-type: none"> Satisfaction with business support services offered by the Shire. Growth in local employment. Growth in tourism visits. 	<ul style="list-style-type: none"> Annual reporting on the quality of Shire controlled nature reserves. Annual reporting on the implementation of the Environmental Management Strategy. 	<ul style="list-style-type: none"> Condition of Shire assets. Community satisfaction with public spaces. Condition of Shire controlled heritage assets. 	<ul style="list-style-type: none"> Community satisfaction with the Shire's responsiveness. Improving Net Promoter Scores for the Shire. DLGSCI financial health indicator.

An Overview of Our Community

Our Shire

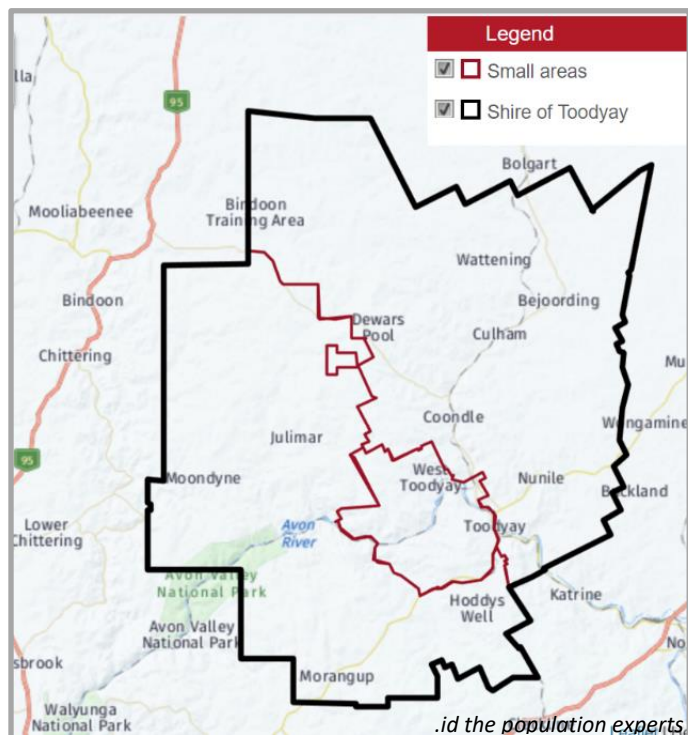
Location

The Shire borders the north-eastern edge of the Perth Metropolitan Region and adjoins the City of Swan and Shire of Mundaring to the south, the Shires of Northam and Goomalling to the east, the Shire of Victoria Plains to the North and the Shire of Chittering to the west. The Shire covers an area of 1,693 square kilometres and is situated at a gateway of the Avon Valley. The Toodyay townsite is situated approximately 85 kilometres from the Perth CBD.



Settlement is consolidated primarily around the Toodyay townsite or accommodated within one of the rural residential areas located throughout the Shire. The Shire represents the localities of Bejoording, Bindoon Training Area, Coondle, Culham, Dewar's Pool, Dumbarton, Hoddys Well, Julimar, Moondyne, Morangup, Nunile, Toodyay, Wattening and West Toodyay.

The Shire is built on a solid agricultural foundation and along with neighbouring Shires, it plays a key role as a transport and logistics hub for the Avon subregion. In recent years tourism, retail and lifestyle sectors have become economically important to the region.



Economic Development

Agriculture remains the dominant sector in Toodyay with the largest proportion of local jobs (at 17.1 %) and of the 147 jobs in agriculture, 108 are in traditional agriculture for the region, including beef cattle, sheep and grain.

Retail and construction sectors each employ 85 people, while accommodation and food services employ 63 people.

Tourism as an industry is difficult to extract from other industry figures as it includes accommodation and food service, some retail, some manufacturing, some non-traditional agriculture and some transport. However, it is clear from the Avon Sub-Regional Economic Development Plan and the Toodyay Economic Development Plan that tourism is a significant economic driver for Toodyay.

The workforce involved in metal ore mining reflects the popularity of the Shire as a base for Fly-in Fly-out and Drive-in Drive-out workers.

Employment

Employment self-containment is the percentage of employed residents who are employed within the boundaries of the Local Government Area. Of the 1,817 employed residents in Toodyay, only 37% are employed within the Shire. 18.5% of employed Toodyay residents work in Northam and 6.8% in the City of Swan.

Almost four out of five local jobs in Toodyay are filled by local people.

Source: ABS 2016 Census



Toodyay Today

Over the past six years, the key demographics for Toodyay indicate:

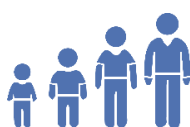


Estimated Resident Population - 2017

4,507 in June 2017
(decrease of 200 people since 2013)



Number of Dwellings



Median Age - 2016

51 years in Toodyay (39 years Regional WA)



Age Structure

- 5 – 19 year olds decline of 20%
- 40 – 44 year olds decline of 35%
- 55 – 59 year olds increase of 28%
- 65 – 69 year olds increase of 76%
- 70 and over increase of 32%



Employment and Jobs - 2018

- Total labour force of 2,228 in March 2018
- Unemployment rate of 3.4% (4.95% Regional WA)



Median Weekly Household Income - 2016

\$1,164 (\$1,393 Regional WA)



Household financing - 2016

- 12% renting (31% Regional WA)
- 38% mortgage (27% Regional WA)
- 37% fully owned (31% Regional WA)



Households in Toodyay - 2016

- 20% couples with children (26% Regional WA)
(10% decrease in Toodyay since 2011)
- 37% couples without children (26% Regional WA)
(10% increase in Toodyay since 2011)
- 24% lone person households (22% Regional WA)
(26% increase in Toodyay since 2011)

Source: .idcommunity demographic resources

Strategic Context

Over the past six years, key demographics for Toodyay highlight the strategic challenges facing the community:

- A static population base, living in more dwellings with smaller household sizes indicates low overall growth;
- A high median age and significant increases in all age groupings above 55 years signals a population that is ageing far faster than the West Australian population. The increase in 65 year old and over is a particular feature;
- At the same time, 40 – 44 year olds are declining by 35% which is a decrease in the prime working cohort, and correspondingly 5 – 19 year olds are also declining;
- On the economic front, Toodyay has performed steadily in reducing its unemployment rate from 7.56% in March 2017 to 3.41% in March 2018, with an increase of 5.6% in local jobs over the same period, compared to a decrease of 0.38% for Western Australia;
- The Gross Regional Product for the Shire of Toodyay is \$141 million, slightly up from \$136 million in 2011.

The key demographics are driving pressures to support an older population with appropriate services and facilities for retiring and elderly residents. At the same time, there is pressure on retaining and attracting young families into the community.

The pressure for services and facilities adds to pressures on the limited financial capacity and economies of scale for a smaller Shire such as Toodyay.

The strategic opportunities for Toodyay are based on the rural lifestyle and environment appeal to visitors, coupled with easy proximity to Perth for both visitors and potential residents. The district has strong built and natural heritage and a range of tourism options open to further development.

The local economy has shown a turnaround in employment and regional production. There are opportunities to value add to the strong agricultural base and to take advantage of growth in the digital economy and attract a population who want to live in a natural environment and be able to access commerce, business and social opportunities.

At the same time, Toodyay's ageing population provides an opportunity for further job growth in health care and social assistance and a way to further enhance the community ethos of the district.



How We Reviewed Our Strategic Community Plan in 2017/18

Starting with a review of current census data, emerging trends and an analysis of what has been done over the past four years, community priority areas were revisited in a series of workshops and forums. The review ensured that everyone in our Shire including members of our community, Councillors, Shire senior management and staff were given an opportunity to have input and help set the direction for the next ten years.

The review confirmed that the Strategic Community Plan addressed the following major projects:

- Substantial progress in the development of the Sport and Recreational Precinct, including Master Plan and earthworks completed;
- Enhanced community amenity of the Old Goal Museum Precinct;
- Adoption of the Economic Development Plan;
- Adoption of the Environmental Management Plan;
- Built Town Pathways for Toodyay;
- Built and refurbished the Toodyay Junction Precinct;
- Completed the Shire Works Depot;
- Repurposed the Parks and Gardens Depot;
- Built a Regional Cat Management Facility;
- Completed Skate Park Stage 2 in Duidgee Park;
- Completed the Charcoal Lane Infrastructure Upgrade, including 'Changing Place';
- Completed the Entry Statement;
- Completed the Information Bay;
- Constructed 9 independent living units at Butterfly Cottages;
- Managed the Regional Aged Housing Project;
- Completed the Administration Offices refurbishment;
- Enhancement of Anzac Park;
- Completed temporary multi-purpose sports courts;
- Built new playgrounds at Duidgee Park and the Showgrounds;
- Built a fully accessible toilet at the Toodyay Public Library;
- Completed road sealing in the Morangup locality;
- Completed the rural street address project in Bejoording;

- Managed the implementation of NBN fixed wireless and mobile telecoms black spot project;
- Developed Management Plans for Shire controlled reserves.

Investment in Sport and Recreation

In the previous Strategic Community Plan, Council identified the need for a long term recreation solution. As a result, Council purchased land adjacent to the Toodyay District High School that when combined with an existing landholding provided a 14 hectare site for a future recreation precinct. It also consulted with the community to develop a Recreation Precinct Master Plan.

Council recognised that a project of this size would require partnership with other levels of government, and would also require a significant financial commitment from the Shire. Over the course of the 4 years from 2013 to 2017, the Shire applied for financial support from State and Commonwealth governments, and built up its cash backed reserves in relation to swimming pool, recreation development and asset development.

In July 2018, the Shire was advised that its application for funding under the Commonwealth Building Better Regions Fund (BBRF) was successful, and would provide a \$4.71 million contribution to an \$11.8 million project. This funding does not cover everything contained in the Master Plan, but it does cover the facilities that are not presently available to the Toodyay community, including a modest swimming pool and aquatic facility, multi-purpose courts for basketball netball and tennis, a rectangular grass field for hockey, soccer and rugby, together with associated buildings and infrastructure.

Completing this project will represent the most significant investment for the first 4 years of the new Strategic Community Plan. There is also recognition that, while plans for a new AFL and cricket oval with function centre remain, these developments are unlikely in the life of this plan. As a consequence, the Shire will continue to maintain the existing showgrounds to be fit for purpose for these sports and other activities including the annual agricultural show.

The Direction for Rates

In the previous Strategic Community Plan, the Shire recognised the need for increased investment and sought and gained community support for increased rates. This was reflective of the relatively buoyant circumstances at the time. The Shire recognises that

the current economic climate is more constrained and many ratepayers do not have the capacity to absorb a substantial increase in rates.

Our Timeline



Our Engagement

In order to review and renew the Strategic Community Plan, we sought the views of as many members of the community as possible through an engagement process that included:

- Staff sessions with employees at the Shire Depot and the Community Centre:
 - focussed on reviewing the progress achieved with the 2013 – 2017 Strategic Community Plan,
 - collecting all workplace projects, plans and services for review;
- Community meetings in the Memorial Hall and in rural localities:
 - focussed on aspirations of the community in terms of social, built environment, governance, economic development and the environment,
 - initiated with a workshop invitation to 141 community groups and stakeholders,
 - followed by community workshops conducted in Toodyay townsite plus Morangup and Bejoording;
- Public input at the Toodyay Markets:
 - conducted by a team of interviewers who asked market attendees to identify the three most important features of Toodyay and its community,
 - a second session conducted one month later to feedback initial results and ask for further input;
- Online and paper based surveys for residents:
 - call for input via campaign, including radio and press promotion,
 - sent to all residents registered to receive the Community Newsletter (one third of estimated resident population) either electronically or postal, in April 2018,
 - the Have Your Say

- hard copies made available and distributed by Councillors, staff and consultation team,
- survey period extended to maximise input;
- Input from a Youth Forum, via a facilitated discussion process and a survey process;
- Feedback from Councillor sessions on a regular basis, as drafts have been considered.

In all, input was received from 520 community members which is 11.5% of the estimated resident population. Suggestions and recommendations came from 326 community members through forums and market day interviews, 147 online survey respondents and 47 staff in workshops. Demographics from the survey indicate that over 50% of the respondees were aged 50 years or more.

In addition to this engagement, further feedback and profile was generated through other Shire events, publications and processes, especially the consultation conducted around the review of the Local Planning Strategy in 2018 and the



development of the Tourism Strategy in 2018.



Aspirations and Community Values

The major themes from workshops and survey responses are that people value living in Toodyay because of:

- The sense of community support and friendship, often referred to as community spirit;
- The natural environment that combines both bushland and fertile farm land;
- The sense of space and peace that a rural lifestyle provides;
- The appeal of a historic and attractive town centre; and
- All of these advantages within close proximity to Perth for work and service options.

In terms of the natural environment, the community wants their environment protected, retained and promoted so that residents and visitors can access, enjoy and appreciate the quality of these natural assets.

For economic development, the focus is on greater support for local businesses and local employment, especially in terms of easing restrictions for existing and potential businesses.

The aspirations for the social aspects of Toodyay are based around recreational facilities that attract, retain and inspire people, with an ongoing desire for a swimming pool facility. Support for local events is important for community engagement, youth engagement and engaging the ageing population.

In the built environment, the community want well maintained and safe local roads as a priority, and they want to see the heritage of the town protected and restored.

In governance, the community want transparency and openness between the Shire and the community and a strong focus on community cohesion, led by the elected Councillors.

Our Vision, Purpose and Values

Determined in 2013, our vision, purpose and values have been enhanced to reflect how we see ourselves as a community and provide the foundations for our strategic direction for the next 10 years.

Vision: We are a vibrant rural community that respects our environment, celebrates our past and embraces a sustainable future.

Purpose: Local Government and community working together to obtain the best possible social, economic and environmental outcomes for the people of Toodyay.

Community Values: We value highly:

- Our sense of community support and spirit;
- Our natural environment and healthy ecosystems;
- Our rural lifestyle;
- Our historic town; and
- Our local economy built on agriculture and emerging tourism, arts and cultural opportunities.

Shire Values: To progress the community's aspirations, the Shire is guided by:

Integrity: We behave honestly to the highest ethical standard.

Accountability: We are transparent in our actions and accountable to the community.

Inclusiveness: We are responsive to the community and we encourage involvement by all people.

Commitment: We translate our plans into actions and demonstrate the persistence that produces results.

How this plan is used

Our Strategic Community Plan clearly outlines community priority areas within the planning period from 2018 to 2028. Our priority areas are contained in five Key Result Areas: Social, Economic, Natural Environment, Built Environment and Governance.

Within each KRA, the following elements give the overall blueprint for the Shire of Toodyay:

Strategic Outcome: What does the end result look?

Objective: What do we want to strive for as a community? How will we get there?

Measures: How do we know we are on track?

The strategic direction is delivered by the Shire of Toodyay in the form of projects and services delivered through our Corporate Business Plan which we review annually.

Key Result Areas

“Close the gap between young and old and get the community to come together and enjoy life.”

Toodyay Community Member

Social: *Our community wellbeing and connection*

Our Strategic Outcome: *Toodyay is a safe, cohesive and healthy community.*

Community Aspirations

What you said you would like us to do ...

- Facilitate public transport including an improved Avon Link service;
- Provide appropriate recreational facilities, including a swimming pool;
- Improve communication about opportunities for youth work experience placements;
- Prioritise mental health and support against online bullying for youth;
- Develop an Aboriginal Inclusion Plan.

Strategic Focus

Local Government is responsible for most local places and spaces where the community gathers and plays. This includes sporting facilities, parks and public buildings, but also footpaths and plazas and bush reserves. Sport and recreation facilities contribute to social inclusion, community pride, reduction in anti-social behaviour and increased levels of trust.



Objectives and Measures

Objective 1:

Maintain and develop services that meet the requirements of our diverse community

- S 1.1 *Develop the sport and recreational precinct, including aquatic facilities.*
- S 1.2 *Support the development of community groups and sponsorships.*
- S 1.3 *Build partnerships that strengthen our community wellbeing.*
- S 1.4 *Continue services and facilities to support our senior residents.*
- S 1.5 *Build services and facilities to support our younger residents.*

Objective 2:

Facilitate community safety and wellbeing

- S 2.1 *Implement or lobby for safety initiatives in the community.*
- S 2.2 *Partner with health, medical and aged care services provided by others.*
- S 2.3 *Collaborate with fire and emergency services, law and order programs and other volunteer services.*

Objective 3:

Support the development of places and spaces for recreation, learning, art and culture

- S 3.1 *Continue to support community focused facilities and services.*
- S 3.2 *Support and encourage growth in events that utilise the talents of the community.*
- S 3.3 *Utilise the river space more effectively as a natural recreational facility.*
- S 3.4 *Maintain open space for recreation and connection.*

Measures to be assessed and reported to Council and the community

Level of community satisfaction with services offered, through repeat surveys of established baselines.

We will also Monitor (and use the following to assess progress and inform decision making)

- Population growth;
- Age group changes;
- Socio-economic indices;
- Crime rates.

“Swimming pool ... nothing fancy, just get it done.”

Toodyay Markets response

Priorities

In the **short term** (1 – 2 years)

- Build a swimming pool as part of the Sport and Recreation Precinct Plan;
- Adoption and implementation of the Youth Strategy;
- Review of the Age Friendly Plan;
- Engagement to develop the Reconciliation Action Plan.

In the **medium term** (2 – 4 years)

- Complete Stage 1 of the Sport and Recreation Precinct Plan;
- Development of a Public Health Plan;
- Development of the Dementia Friendly Plan.



Ongoing Support

Community Safety and Crime Prevention

The Shire works with the Police and the community to ensure that the community feels safe, and to prevent criminal and anti-social behaviour. This includes:

- A dedicated trailer to allow immediate removal of graffiti;
- Choose Respect – a joint community initiative supported by the School, Police and the community to support and promote respectful behaviour;
- Support for Roadwise activities; and
- A comprehensive network of CCTV cameras to prevent and detect criminal and anti-social behaviour in the CBD.

Medical Support

The Shire provides a medical centre within the Community Centre that includes:

- Facilities rented to Silver Chain;
- A permanent presence for the Cancer Council;
- Subsidised Over 55s fitness groups;
- Secure parking;
- Independent Living Units available as an affordable option for residents

Children and Young People

- Through the Early Years Network, the Shire engages with young parents to promote services and facilities that support children;
- The Shire supports:
 - the School Holiday Program,
 - library activities including Baby Rhyme Time, Story Time and Better Beginnings,
 - youth engagement in partnership with the Toodyay CRC.



Economic:

Business and jobs in the community

“Ensuring diverse employment for all ages, supporting business and industry to be sustainable.”

Toodyay Community Member

Our strategic outcome: *We will attract, develop and maintain business in Toodyay.*

Community Aspirations

What you said you would like us to do ...

- Create business opportunities using local assets;
- Facilitate improvement of the communications network to the region;
- Increase employment and work opportunities in the district;
- Reduce regulations and restrictions on businesses.

Strategic Focus

Toodyay has relatively low employment self sufficiency meaning many Toodyay residents commute to other locations for work, including Fly in Fly out. While labour markets ignore local government boundaries, the Shire will seek to create more local jobs and lobby for improvements to main roads and public transport options to connect Toodyay residents to job opportunities. The Shire seeks to support existing industry including agriculture, construction and tourism and encourage and attract new businesses.



Objectives and Measures

Objective 1:

Encourage and support investment into new and existing businesses in Toodyay

- S 1.1 *Promote environmentally sustainable development that is consistent with our rural setting.*
- S 1.2 *Work collaboratively with business stakeholders to minimise impediments.*
- S 1.3 *Encourage new businesses and new business sectors to come to Toodyay.*
- S 1.4 *Seek to maximise local purchasing and local content into Shire works and projects.*

Objective 2:

Promote Toodyay as a tourism destination

- S. 2.1 *Develop successful and collaborative partnerships that support the Tourism Strategy.*
- S 2.2 *Support the focus on boosting overnight experiential tourism.*
- S 2.3 *Advocate for infrastructure to support tourism.*
- S 2.4 *Support the development of arts, cultural, heritage and environmental tourism.*

Objective 3:

Encourage economic diversification

- S 3.1 *Advocate for increased opportunities for premium food production.*
- S 3.2 *Engage with local manufacturing, building and construction sectors.*
- S 3.3 *Facilitate participation in the digital economy and knowledge intensive enterprises.*

Measures to be assessed and reported to Council and the community

- *Satisfaction with business support services offered by the Shire.*
- *Growth in local employment.*
- *Growth in tourism visits.*

We will also Monitor (and use the following to assess progress and inform decision making)

- Employment self-sufficiency;
- Number of people employed per industry type;
- Existing business retention;
- New business growth.

Priorities

In the **short term** (1 – 2 years)

- Implement the Tourism Strategy;
- Major review of the Local Planning Scheme and Policies.

In the **medium term** (2 – 4 years)

- Review the Economic Development Plan;
- Support biosecurity measures to protect our industries.

Ongoing Support

Community Events

Every year Toodyay residents and visitors are treated to a wide range of events, celebrations and activities which most of which are supported by an army of volunteers (26% of the Toodyay population are involved in some form of voluntary work). These events provide a great community experience for residents, and attract visitors from all over WA. Many future residents first visit Toodyay to attend an event.

"We are one hour from Perth, we need to promote that we are a country experience on Perth's doorstep, we need to take advantage of this."

Toodyay Community Member



Tourism

The Toodyay Economic Development Plan identified tourism as a key growth industry for Toodyay. The future driver identified in that plan was described as 'Overnight Experiential Tourism'. The last available research indicates that 85% of Toodyay's visitors are daytrip visitors, mostly from the Perth metropolitan area. The tourism challenges are:

- Converting day trippers to longer stay visitors;
- Converting event visitors to be repeat visitors;
- Supporting largely volunteer run events and activities;
- Involving individual tourism businesses in tourism promotion; and
- Working with the Chamber of Commerce to ensure consistent joined up promotion.
- We plan to continue the following approaches:
- Completion and adoption of the Tourism Strategy;
- Maintaining accreditation of the Visitor Centre;
- Ensuring the Visitor Information Bay remains relevant and enticing;
- Maintaining partnerships with tourism businesses, particularly around promotional material and campaigns;
- Cooperative tourism promotion with neighbouring local governments, particularly Northam and York;
- Investing staff resources in tourism development.
- We also need to ensure that tourism businesses have access to good information and advice, and to ensure they have the necessary building and health approvals.



Natural Environment: Protecting where we live

"Conserving and promoting our unique natural environment."

Toodyay Community Member

Our Strategic Outcome: *Toodyay is a proud, rural lifestyle community with many natural assets including ecosystems that are maintained and protected for future generations.*

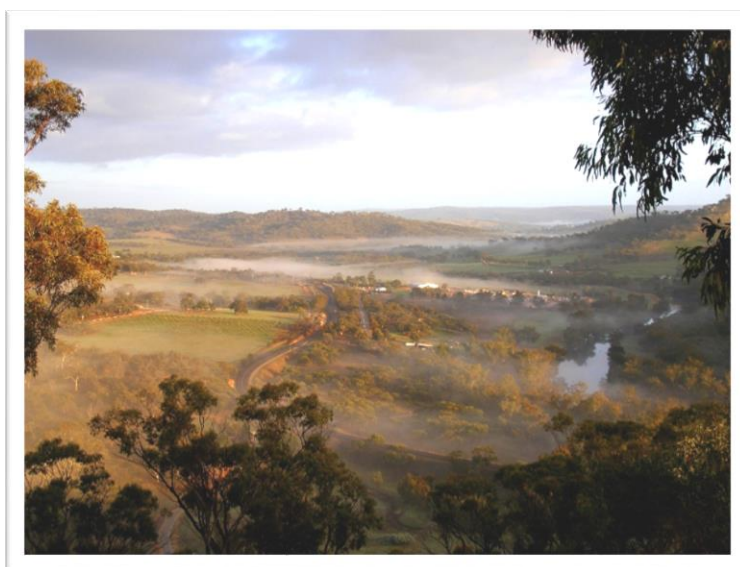
Community Aspirations

What you said you would like us to do ...

- Retain natural and cultural heritage;
- Encourage by example, environmentally friendly buildings;
- Improve the natural recreational facilities, like the river frontage;
- Maintain and improve waste management, including recycling;
- Improve trails and footpaths to manage erosion;
- Plant native trees for shade and aesthetic value;
- Advocate for responsible landfills and appropriate development within the Shire region.

Strategic Focus

Toodyay is an area of rare natural beauty and high conservation values, sitting in the Avon River Valley. With much of the Shire consisting of natural bush, the Shire is responsible for a significant number of high quality natural places. We seek to preserve these values through proactive strategies and modelling sustainable practices.



Objectives and Measures

Objective 1:

Preserve and protect our natural assets for future generations

- S 1.1 *Help protect and enhance the river ecosystem including the riparian vegetation.*
- S 1.2 *Support the mitigation of adverse environmental impact to biodiversity and natural ecosystems throughout the Shire.*
- S 1.3 *Enhance and protect biodiversity and natural ecosystems in Shire controlled reserves.*
- S 1.4 *Reduce the impact of extreme weather conditions through emergency management planning.*
- S 1.5 *Develop strategies to interpret and utilise the natural environment for recreation, eco-tourism and land conservation.*

Objective 2:

Ensure sustainable operating practices

- S 2.1 *Embed environmental awareness and impact into operational decision making and activities to better understand and minimise negative impacts on natural ecosystems, including erosion and sediment inflow to waterways.*
- S 2.2 *Continue to implement the Environmental Management Strategy.*
- S 2.3 *Support resources and opportunities that minimise waste and improve recycling.*
- S 2.4 *Introduce targeted initiatives to reduce our carbon footprint.*
- S 2.5 *Support conservation protection covenants and planning policies to safeguard native vegetation.*

Measures to be assessed and reported to Council and the community

- *Annual reporting on the quality of Shire controlled nature reserves.*
- *Annual reporting on the implementation of the Environmental Management Strategy.*

We will also Monitor (and use the following to assess progress and inform decision making)

- Tonnes of waste per household;
- Proportions of putrescible and recycled waste;
- Reduction in carbon footprint;
- ANZECC guidelines for contamination of local waterways and aquifers, where levels are made available to the Shire.

Priorities

In the short term (1 – 2 years)

- Complete Management Plans for every Shire controlled reserve;
- Develop a Bushfire Risk Management Plan.

In the medium term (2 – 4 years)

- Develop walk and mountain bike trails;
- Develop a biodiversity strategy to protect flora and fauna within the district.

Ongoing support

Bush Fire Prevention

“Being proactive with protection and thinking long term.”

Toodyay Community Member

The Shire has designated the entire Shire as bushfire prone. This means that all new buildings and developments are subject to a bushfire risk assessment. The Shire is participating in the State funded Bushfire Risk Management Project to provide an overview of bushfire risks and mitigation strategies.

The Shire actively supports five Volunteer Bush Fire Brigades, a DFES Fire and Rescue Brigade and a State Emergency Service Unit in Morangup. The Shire gains excellent service from a committed force of volunteers, both in emergency service units and as volunteer Fire Control Officers. Our Local Emergency Management Committee ensures that the Shire is well prepared in the event of an emergency.

Extractive Industries

Toodyay is the source of significant quantities of basic raw materials for the Perth Metropolitan area. This includes clay, gravel, hard rock and sand. These activities are permitted and supported through State Planning Policies. Within the limitations of the State policy framework, the Shire seeks to regulate these activities through its Local Planning Scheme and an Extractive Industry Local Law. The Shire has the capacity to influence days and hours of operation, transport routes and conditions (including contributions) and rehabilitation requirements. All Shire decision making is subject to review by the State Administrative Tribunal.

Environmental Management Strategy

The Shire is guided by an Environmental Management Strategy and seeks to both improve the management of Shire controlled reserves and promote improved management of natural resources on privately held lands. Better management in the Shire controlled reserves will be enhanced by the development of monitoring schedules to support the measures of quality adopted.

Built Environment:

Our buildings, roads and transport

“Protection of the integrity of historic buildings is important for the beautification and sustainability of the town centre, but I believe if we are truly being strategic, roads and facilities may look very different in the future.”

Toodyay Community Member

Our Strategic Outcome: *Our community can live, work and play through planned development and maintenance.*

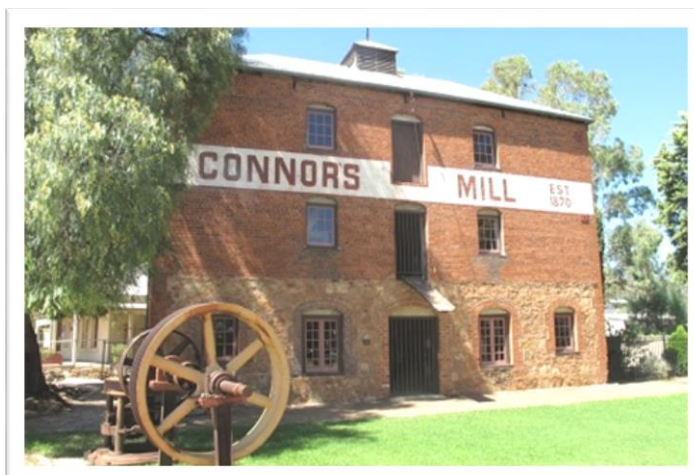
Community Aspirations

What you said you would like us to do ...

- Upgrade the footpaths;
- Facilitate and encourage the Avon Link to run throughout the day;
- Develop a local public transport system to allow the youth and aged to move freely between the localities within the Shire;
- Build a recreational facility which caters to a range of sports and has a swimming pool;
- Advocate for the upgrade of the Toodyay Road to make it safer;
- Improve access to the river;
- Advocate for improved internet and phone coverage.

Strategic Focus

Toodyay was first settled within seven years of the establishment of the Swan River Colony and has extensive built heritage reflecting our convict past. The Shire is responsible for preserving many of these assets and ensuring that we encourage future development that does not detract from that heritage. The Shire is also responsible for safe and efficient roads, accessible footpaths and public buildings.



Objectives and Measures

Objective 1:

Ensure safe and sustainable transport options

- S 1.1 *Apply metrics to local road upgrades and maintenance to ensure best value for expenditure.*
- S 1.2 *Continue to invest in local road infrastructure.*
- S 1.3 *Continue to advocate for investment into State roads and drainage systems.*
- S 1.4 *Improve footpaths and streetscapes.*
- S 1.5 *Advocate for improved public transport options for residents.*

Objective 2:

Ensure our built environment meets community needs

- S 2.1 *Encourage diverse housing and development options.*
- S 2.2 *Upgrade local infrastructure to cater for seniors.*
- S 2.3 *Ensure appropriate facilities to engage and retain young people.*
- S 2.4 *Reinforce our heritage vision in the Local Planning Scheme review.*
- S 2.5 *Enhance and maintain our parks, gardens and public green spaces.*

Objective 3:

Improve processes to support the built environment

- S 3.1 *Adjust regulatory processes to be more enabling and accessible.*
- S 3.2 *Implement asset rationalisation and consolidation.*

Measures to be assessed and reported to Council and the community

- *Condition of Shire assets.*
- *Community satisfaction with public spaces.*
- *Condition of Shire controlled heritage assets.*

We will also Monitor (and use the following to assess progress and inform decision making)

- Traffic usage on key, local distributor roads;
- Financial contributions from other levels of government;
- Number of dwellings;
- Use of public transport;
- Customer satisfaction with Shire regulatory processes.

Priorities

In the **short term** (1 – 2 years)

- Increased investment in engineering design for local roads;
- Implement the Morangup co-located Incident Control Centre;
- Develop the Convict Depot Walk;
- Complete the Coondle Nunile Volunteer Bushfire Brigade fire shed relocation and upgrade;
- Replacement of the Newcastle Goal Museum roof.

In the **medium term** (2 – 4 years)

- Create a Parks and Reserves Master Plan including upgrades to Duidgee Park, Windmill Cutting and Pelham Reserve;
- Improve overflow camping facilities at the Sportsground;
- Upgrade and build disability access to identified public toilets and public buildings;
- Review of the Heritage Strategy;
- Review and update of the Clinton Street Heritage Precinct Plan.

Ongoing Support

The Built Environment area provides support for all other result areas and manages the provision and maintenance for all Shire infrastructure.

In addition, this area provides significant support to events management which underpins community events, sporting and recreational activities and tourism events.



Governance:

The way the Shire Leads and Operates

“Collaboration, understanding and facilitation.”

Toodyay Community Member

Our Strategic Outcome: *A Council that engages with the community and provides good governance on behalf of the community.*

Community Aspirations

What you said you would like us to do ...

- Manage Shire business effectively;
- Review existing governance systems for relevancy and currency;
- Develop a plan to improve communication both internally and externally;
- Develop standards of local governance;
- Continue to provide appropriate local governance training for Councillors and senior management;
- Implement strategies to improve trust between the Community and the Shire and the Council.

Strategic Focus

Local Government is representative democracy, where the community's needs and aspirations are represented through elected Councillors who provide strategic leadership and high level governance. The Shire strives to ensure that the community is engaged in important decisions and supports the direction of Council. This is accompanied by a commitment to achieve the highest levels of accountability.



Objectives and Measures

Objective 1:

Provide accountable and transparent leadership for the community

- S 1.1 *Use the Strategic Community Plan as the blueprint for Council policy development and decisions.*
- S 1.2 *Complete the development of a new Local Planning Scheme and related Local Planning Policies;*
- S 1.3 *Provide clear and engaged leadership on behalf of the community.*
- S 1.4 *Increase communication on advocacy undertaken for services and initiatives that benefit Toodyay.*

Objective 2:

Consistently improve our governance practices

- S 2.1 *Build a positive culture of engagement between the Shire and the community.*
- S 2.2 *Improve internal and external communication to maximise transparency.*
- S 2.3 *Ensure appropriate induction and skills for all elected representatives.*

Objective 3:

Ensure rigorous organisational systems

- S 3.1 *Maintain long term financial and resourcing plans.*
- S 3.2 *Operate to best practice management in all areas.*
- S 3.3 *Ongoing review of customer service and satisfaction.*
- S 3.4 *Embrace innovation in information and communication technologies.*

Measures to be assessed and reported to Council and the community

- *Community satisfaction with the Shire's responsiveness.*
- *Improving Net Promoter Scores for the Shire.*
- *DLGSCI financial health indicator.*

We will also **Monitor** (and use the following to assess progress and inform decision making)

- Community engagement rates;
- Voter turnout for elections.
- Shire communications;
- Compliance with statutory requirements.

“Councillors to have more communication with one another, respect each other’s values and engage with more ideas, as they have been voted in by the community.”

Toodyay Community Member

Priorities

In the **short term** (1 – 2 years)

- Review of document information management;
- ICT infrastructure and system upgrades, including a dedicated Councillor intranet;
- Update the Risk Management Plan;
- Develop a Community Engagement Strategy;
- Complete a Ward Review as required by the Local Government Act.

In the **medium term** (2 – 4 years)

- Enhance social media platforms to better engage with the community.

Ongoing Support

The Shire will continue to maintain high levels of organisational practice, built on a positive record of Financial Management Reviews, Audits and Fair Work practices. Compliance to all statutory requirements, rules and guidelines under the Local Government Act is accepted as mandatory.

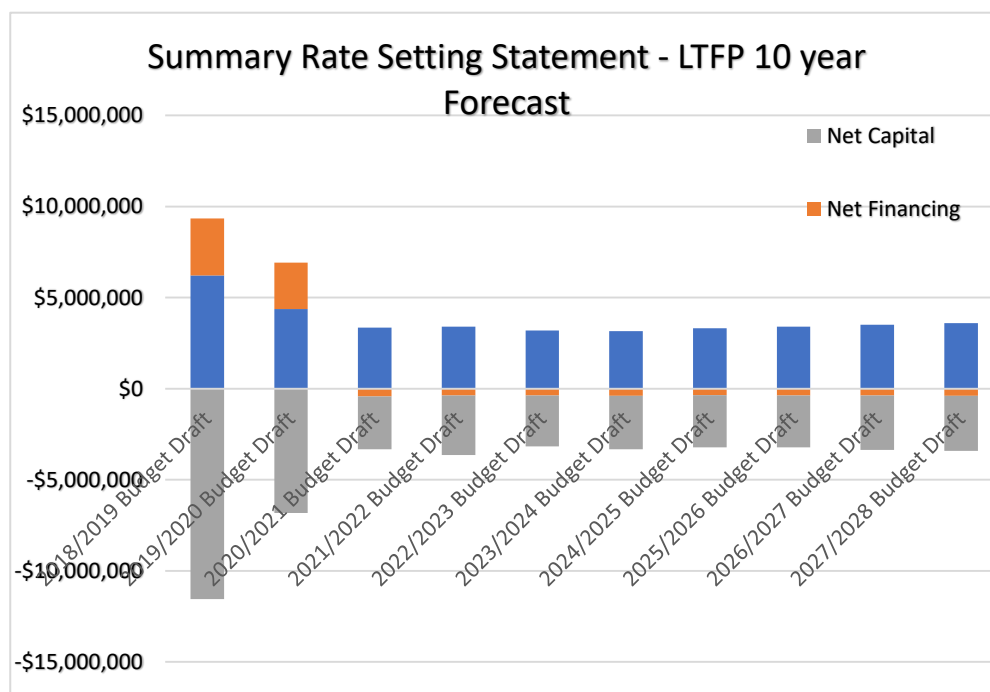
The policy framework for elected Members and staff commitment to professional development opportunities will be supported and encouraged.



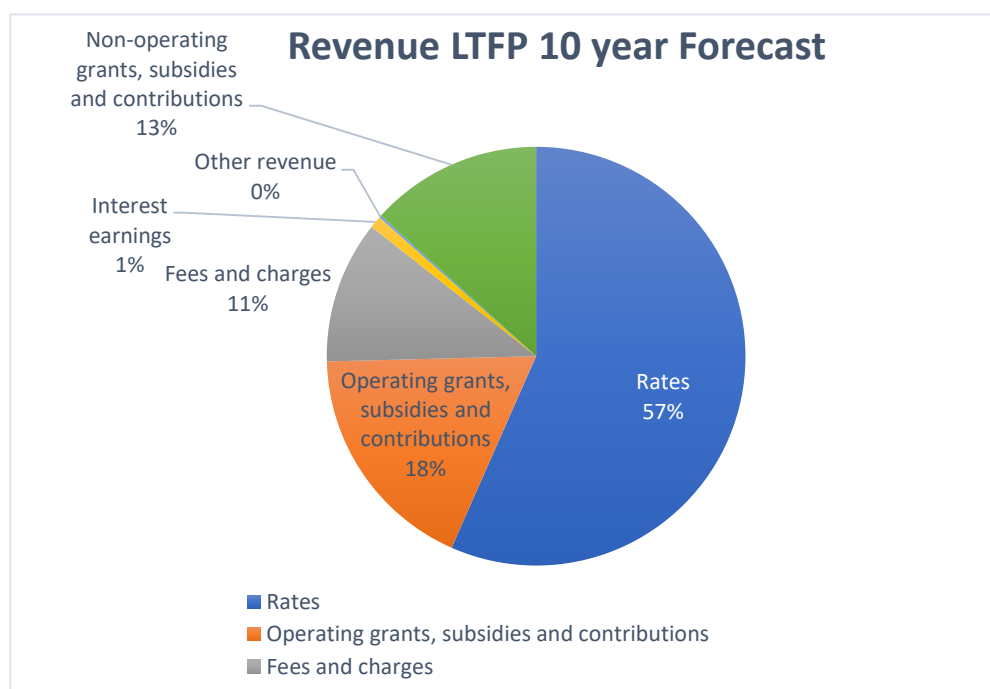
Resourcing the Plan

Forecasts

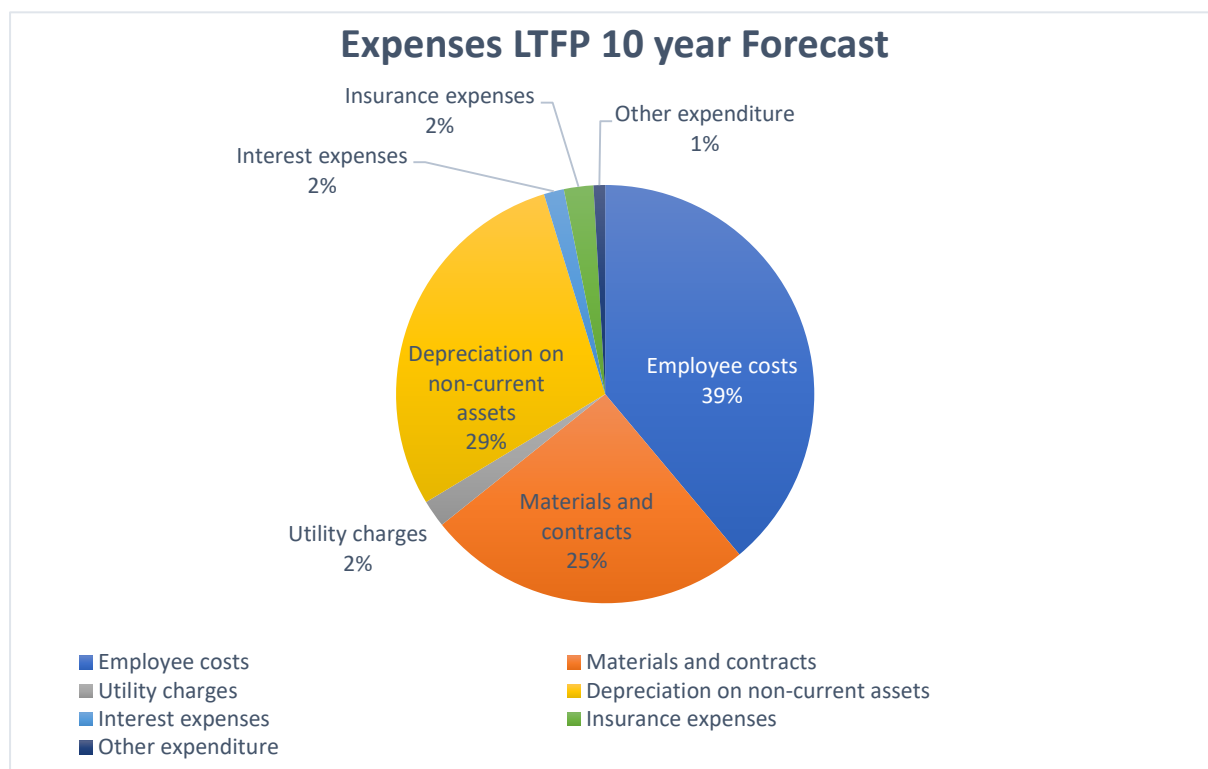
The rate setting is designed to have achieved an equilibrium state from the 2020/21 Budget onwards.



The forecast is for rates to provide 57% of the revenue moving forward.



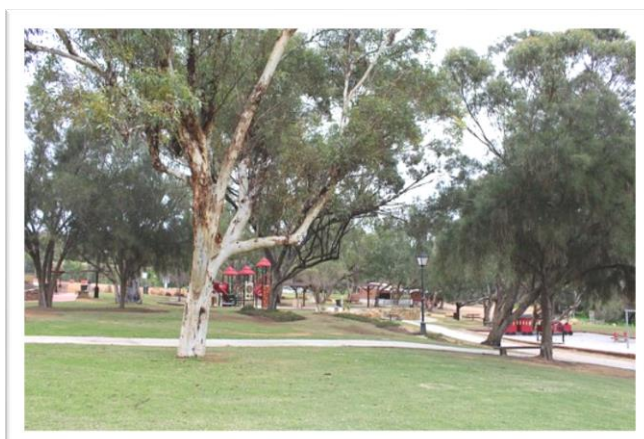
Employee costs, depreciation and materials are the dominant expenses.



Rates

The Long Term Financial Plan contemplates an annual rate increase of 2.5% across the life of the plan. This represents the Local Government Cost Index projected at 2.2% per annum plus 0.3%.

There is recognition that Council has a substantial portfolio of assets including roads, footpaths, parks and gardens, sporting facilities and public buildings that must be maintained and renewed as required. There is also recognition that increases by the State Government for utilities and services will contribute significantly to Local Government costs.

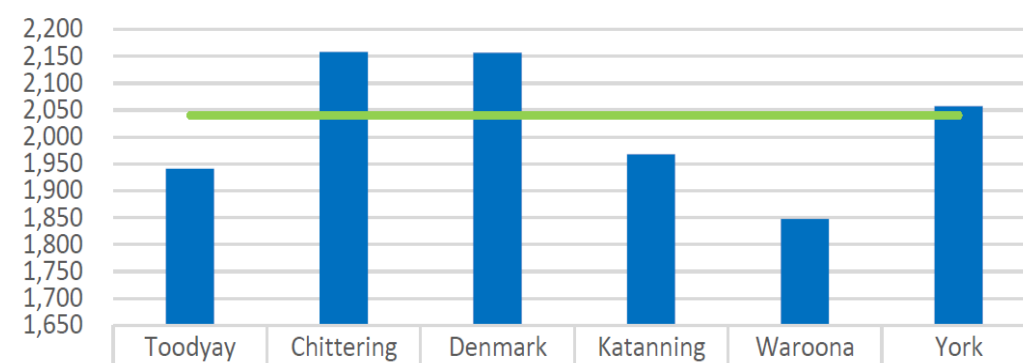


Comparison of Rates

The Shire engaged Moore Stephens (WA) Pty Ltd, to prepare a comparison of 2017-18 rates raised by five local governments of similar size, nature or type to the Shire of Toodyay.

In comparing the overall, average Gross Rental Value (GRV) rate yield per property including rubbish charges between the Shire of Toodyay and the comparison group in 2017-18, Toodyay was \$99 per property lower than the average.

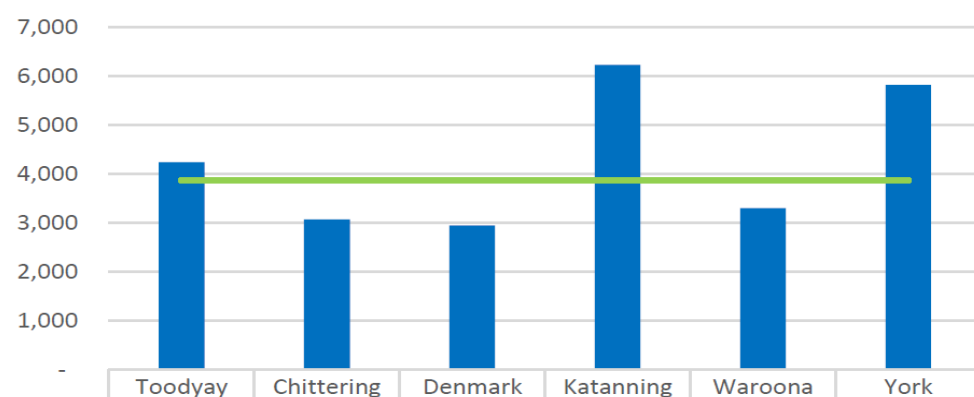
Average Gross Rental Value Rate Yield Per Property



The weighted average rate yield for the Shire of Toodyay of \$1,941 (including rubbish charges) is lower than the group weighted average of \$2,040.

Likewise, a comparison of overall Unimproved Value (UV) rate yield per property between local governments reflects the Shire of Toodyay as being in line with the weighted average UV rate per property across the comparison group as shown in the chart below.

Average Unimproved Value Rate Yield Per Property



The UV properties rate yield for the Shire of Toodyay of \$4,243 is higher than the group weighted average of \$3,869.

These comparison figures are important in establishing baselines for this 10 year Plan.

The Shire's Roles

Local governments operate under Statute but also with some discretion. The four primary roles the Toodyay Shire Council has are:

Delivery of Facilities and Services

This includes services like parks and gardens, roads, footpaths, drainage, recreation and cultural facilities, events, and business services. Some of those services are based on infrastructure like parks and playgrounds, roads and buildings. So maintenance and renewal of those infrastructure assets is a vital part of Council's service delivery role. Some services are non-asset based, such as events and business services. In some cases, local government steps in to provide vital community services where there is a shortfall or absence in the market or in State or Commonwealth government provision. A common example of this for Toodyay is subsidising medical services in one form or another.

Regulation

The Shire has specific regulatory responsibilities that are vital for community wellbeing. For example, there is a regulatory and enforcement role in public health (eg licensing and monitoring food premises), the appropriateness and safety of new buildings, and the use of land. These areas are subject to regulation because they have the potential to impose costs or adverse effects on others (eg food poisoning, injuries or hazardous activities too close to population). In many cases, the rights of those wishing to operate and the rights of those who may be affected or consider themselves to be affected is a delicate balancing act. That is why local democracy through the Shire is involved in deciding such matters.

Advocacy

Influencing the decisions of others who do or can contribute to positive community outcomes in Toodyay is an important role. The Shire advocates to the State and Federal Government for recognition, funding, favourable policies or other forms of support.

Civic Leadership

Council has a role as civic leader in the community. With strong leadership and community support, the Council can achieve much more than its own direct service delivery. For example, forming an economic development strategy with business leaders and other stakeholders is an act of civic leadership, facilitating better outcomes through joined up strategy and action.



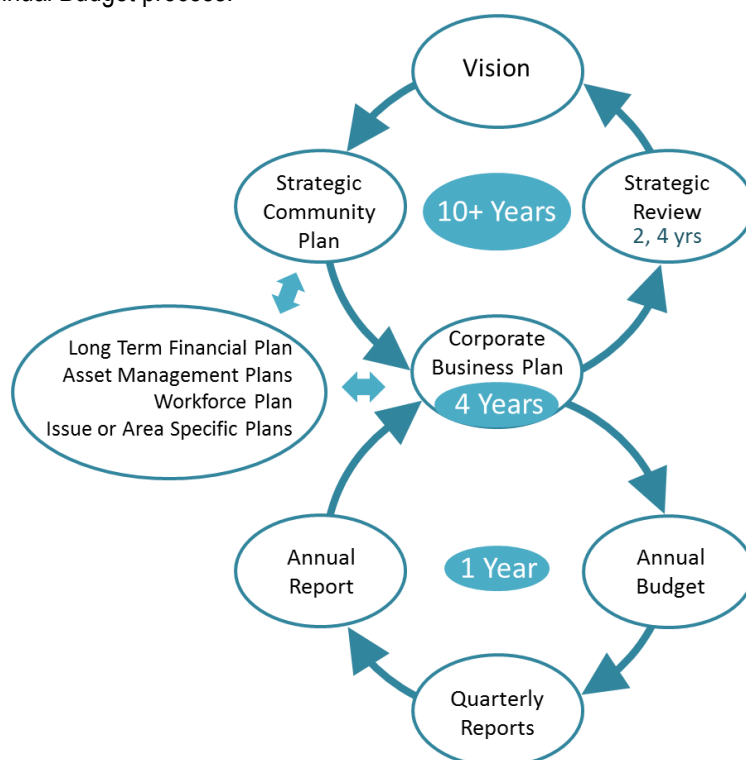
Western Australia Local Government Integrated Planning and Reporting Framework

The Integrated Planning and Reporting Framework is shown in the diagram below. The framework ensures that the Council's decisions take the community's aspirations into account and deliver the best results possible with the available resources.

The Strategic Community Plan sets the scene for the whole framework – it expresses the community's vision and priorities for the future and shows how the Council and community intend to make progress over a ten-year period.

Detailed implementation for the next four years is covered in the Corporate Business Plan. The “Informing Strategies” – particularly the Long Term Financial Plan, Asset Management Plans and Workforce Plan – show how the Plan will be managed and resourced. In addition, the Shire of Toodyay has a number of issue-specific plans and strategies that reflect areas of focus.

The Annual Budget relates to each year's slice of the Corporate Business Plan, with any necessary adjustments made through the Annual Budget process.



The Western Australia Integrated Planning and Reporting Framework.

The Planning Cycle

Although the Strategic Community Plan is a ten-year plan, it is not fixed for ten years. Rather, it is a rolling plan which is reviewed every two years. The two-yearly reviews alternate between a minor review (updating as needed) and a major review (going through the steps again) which is undertaken every four years.

The minor review is aligned to the short term priorities in this Plan and the major review is aligned to the medium term priorities.

Informing Strategies

Integrated planning and reporting

Under integrated planning and reporting arrangements, the Strategic Community Plan is supported by a range of informing strategies. These documents both inform the Plan and are informed by it.

Long Term Financial Plan (adopted August 2018)

The LTFP is a 10 year budget that sets out year-by-year costs attached to our decisions. This includes the cost of building, maintaining and repairing assets, or staffing resources attached to Council decisions or facilities. It also sets out how decisions will be funded through rates, fees, grants or borrowings and the impact of these decisions on the Shire's long term financial position. .

Council recognises the necessity to continue to seek efficiencies and pursue opportunities for savings where they may arise. The Long Term Financial Plan will be reviewed each year as part of the budget cycle with a view to further constraining rate increases.

Asset Management Plan (for adoption October 2018)

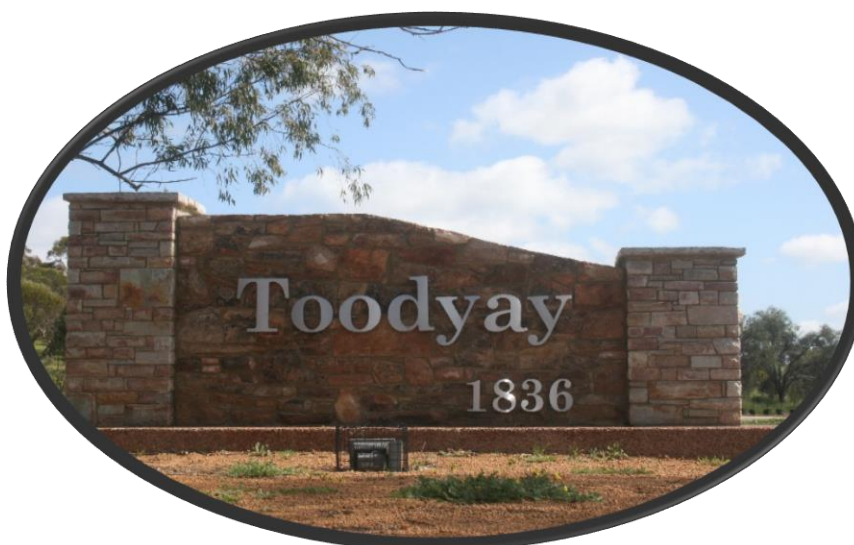
The Asset Management Plan enumerates our assets and planned assets, sets out the level of services expected of these assets and identifies the costs involved. Changes in the Strategic Community Plan which identify new assets, change priorities and modify levels of services will change the Asset Management Plan. The Asset Management Plan provides a reality check to ensure that strategic decisions are affordable and sustainable.

Corporate Business Plan (for review December 2018)

The Corporate Business Plan draws from the Strategic Community Plan, but with a 4 year rather than a 10 year planning horizon. It becomes the operational plan for Shire activities.

Workforce Development Plan (for presentation December 2018)

The Workforce Development Plan supports other plans and strategies through identifying the skills, qualifications and human resources required to deliver the strategies adopted in the other plans. It also addresses issues such as attraction and retention; remuneration and rewards, workforce diversity, safety and health and opportunities for volunteers, apprentices and trainee



Other Shire Strategic Documents

Local Planning Strategy and Local Planning Scheme

The Local Planning Strategy must be reviewed every 8 years, and is the primary land use planning document. It sets the high level objectives for the future development of the Shire. The Strategic Community Plan was held back to ensure that the two documents are consistent and complimentary.

The Local Planning Scheme is the practical land use planning rules that flow from the Local Planning Strategy and the State planning rules as set out in the model scheme text. The scheme was approved for advertising in August 2018.

Economic Development Plan

Adopted in 2015 this plan identifies economic development opportunities for the Shire of Toodyay. In particular, it focuses on the key areas of:

- Premium Food Production;
- Overnight Experiential Tourism;
- Community and Aged Services; and
- Knowledge Intensive Professional and Creative Services.

Given these themes, this plan remains relevant and should be considered for review in 2020.

Sport and Recreation Planning

Since 2013 the Shire of Toodyay has undertaken a range of planning activities in relation to sport and recreation facilities and requirements including:

- Recreation Gap analysis;
- Recreation Plan;
- Bicycle Plan;
- Sport and Recreation Precinct Master Plan; and
- Site Investigation Report.

Environmental Management Strategy

Adopted in 2015 and overseen by the Environment Committee, this document sets out key themes for managing Toodyay's natural environment, including:

- Governance and communication;
- Land;
- Biodiversity;
- Water;
- Energy and waste.

This plan remains relevant and should be considered for review in 2020.

Heritage Strategy

The Heritage Strategy assists the Shire to meet its heritage obligations as set out in the Heritage Act WA (1990) and the State Planning Policy 3.5 and provides a framework to identify the extent of cultural heritage assets and the strategic actions to manage and promote those assets.

The strategy is supported by its companion document, the Heritage Master Plan. The Heritage Strategy should be reviewed following the review of the Local Planning Scheme and Local Planning policies which will give effect to most of the proposed actions.

Strategic Waste Management Plan

Developed in 2015 as a joint initiative of Shires in the Avon Regional Organisation of Councils, the plan is due for review in 2020.

Strategic Review of Bush Fire Policy

Completed in November 2015, this report reviews work completed on bush fire risk mitigation for subdivisions and is used as a basis to re-order priorities for future works and to seek funding for mitigation activities.

Toodyay Aged Friendly Community Plan

Completed with funding support from the State Government, this plan sets out the needs and priorities of older residents, including the recently completed independent living units, which were identified as a significant priority in the plan.

Disability Access and Inclusion Plan

All government agencies and Local Governments in Western Australia are required to maintain and report on their Disability Access and Inclusion Plan. The Plan seeks to ensure equality of access by people with disabilities to services and events, buildings and facilities, information in accessible formats, Shire services, complaint processes, public consultation and employment.

The Plan is required to be reviewed every 4 years, and the last plan for the Shire was adopted in April 2015.

Information, Communication and Technology Strategy

The Shire is reviewing the technology and systems that support its operations.

This Strategy will guide the likely replacement of its enterprise system within two years.

Tourism Strategy

To be presented for adoption by Council in October 2018.

Youth Strategy

Open for public consultation in October 2018

Museum Strategy

Adopted by Council in May 2018.

Regional Strategic Documents

Wheatbelt Regional Investment Blueprint

Developed by the Wheatbelt Development Commission, this Blueprint is a key tool for driving growth opportunities in the region. It outlines human, economic, social and environmental capacity and gaps and the interventions needed to achieve aspirational population and economic growth goals.

Avon Sub-Regional Economic Strategy

Prepared for the Wheatbelt Development Commission with a focus on growing five identified areas of economic opportunity (broadacre agriculture; transport and industry; health and aged care; retail and lifestyle; tourism).

Wheatbelt Regional Plan (2013 – 2018)

Developed by Regional Development Australia, the Plan is a five-year strategic outlook for the Wheatbelt region that informs appropriate policy for the region and provides a focus for investment.

It is supported by other strategic documents including Entrepreneurial Innovation in the Wheatbelt (2016) and the Wheatbelt Digital Action Plan (2017).

Two Year Action Plan

Tourism WA Action Plan for 2018 and 2019 to strategically plan marketing activity and event attraction, with a commitment to grow regional visitation.

Strategic Waste Management Plan 2015 - 2020



Developed by the Avon Regional Organisation of Councils, this Plan is focused on the quantity and type of materials currently being landfilled and the priorities for improving management by the stakeholder Councils.

State Planning Policy 2.5: Rural Planning

Administered by the Western Australian Planning Commission to govern planning decision making for rural land in Western Australia.



Connect with the Shire of Toodyay

Where we are	Contact us	Connect with us
<p>Administration</p> <p>The 'Old Court House' 15 Fiennes Street TOODYAY WA 6566</p> <p>PO Box 96 TOODYAY WA 6566</p> <p>Opening hours: Monday to Friday 8.30 am - 4.30 pm</p>	<p>Email: records@toodyay.wa.gov.au</p> <p>Phone: (08) 9574 9300</p> <p>Fax: (08) 9574 2158</p>	<p></p> <p> YouTube ^{AU}</p> <p>https://www.youtube.com/results?search_query=toodyay</p> <p>http://www.toodyay.wa.gov.au</p> <p>http://www.toodyay.com/Home</p>

TOODYAY 2023 - MAKING IT HAPPEN



2015/2019

Corporate Business Plan (Adopted 17 September 2013)
Reviewed March 2016 (Adopted 26 April 2016)

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MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

The staff and management of the Shire of Toodyay are proud to present the Corporate Business plan for 2016 to 2020. This is an updated version of the previously prepared Plan and reflects the changes and updates since the original plan was adopted in September 2013. The Shire of Toodyay Community Strategic Plan 'Toodyay 2023' sets out the vision values and objectives of the Shire. This document attempts to be a faithful representation of the community's aspirations.



The biggest challenge facing the Shire of Toodyay is the development of a contemporary sport and recreation precinct to meet the long term needs of the Toodyay community, including attracting and retaining families and young people. The Shire has acquired the land and completed a gap analysis, recreation strategy, site master plan and is in the process of undertaking a thorough site investigation. This Project is likely to take many years, but may be accelerated if financial support can be obtained from other levels of government.

The Shire has also planned for a range of additional projects including:

- A well-aged housing development in partnership with Butterly Cottages Inc and the Avon regional Organisation of Councils (AROC);
- An ambitious program of road and pathway construction and maintenance;
- Improving the fire safety for established subdivisions; and
- Consolidating the Councils portfolio of built assets.

The Shire continues to develop its governance framework including over the next year:

- Reviewing the Community Strategic Plan, Local Planning Strategy, Local Planning Scheme, Asset Management Plan and Long Term Financial Plan; and
- Developing new plans in tourism and asset rationalisation and maintenance, developing and Age Friendly Community Plan and a Consultation Strategy.

The Corporate Business Plan provides the opportunity to review and celebrate our accomplishments and recalibrate our projections for the coming period.

Stan Scott
Chief Executive Officer

INTRODUCTION

Welcome to the Shire of Toodyay's Corporate Business Plan. The plan was adopted at a special meeting of the Council on 17 September 2013. It will be updated on an annual basis and reviewed in conjunction with the strategic review of the IPR. The first strategic review will be in 2015/2016, then every two years from then on, with every second review being a major review (see planning cycle diagram overleaf).

Key points of the plan

The Corporate Business Plan faithfully delivers the first four years of Toodyay 2023, the Strategic Community Plan. It focuses on continued delivery across the range of our services, with the following priority enhancements:

- Establish a new recreation precinct to accommodate the long term needs of the community, which includes a multi-purpose recreation facility with an aquatic facility (partially grant and loan funded);
- Facilitation and contribution towards the development of retirement/aged care units, as part of a collaborative regional approach;
- Progressive implementation of "Toodyay Pathways" for accessibility, recreation and tourism;
- A more enabling regulatory system that is more consistent and user-friendly;
- Kerbside recycling - completed
- Improved community engagement and support for community action
- A more systematic approach to advocacy in priority areas that are outside the Shire's direct responsibility (health, medical, education, infrastructure, public transport and improved train services), Main Roads WA; and
- Five new plans to work more effectively with the community and key stakeholders in community engagement, recreation, economic development, environment and heritage. All completed excluding community engagement plan.

The projected rates profile for the four years is within the target set in the Strategic Community Plan.

Western Australia Local Government Integrated Planning and Reporting Framework

The Integrated Planning and Reporting Framework is shown in the diagram below. The Strategic Community Plan is a ten year plan and sets the scene for the whole Framework. Detailed implementation for the next four years is covered in the Corporate Business Plan. The Informing Strategies show how the Plan will be managed and resourced. The Strategic Community Plan is not fixed for ten years. Rather it is a “rolling” plan which is reviewed every two years as shown in the right hand diagram. The two yearly strategic reviews alternate between a mini review (updating as needed) and a major review (going through the steps again). The plan is continuously looking ahead, so each review keeps a ten year horizon. This is to ensure that the best decisions are made in the short to medium term. The Corporate Business Plan is reviewed annually.

The Western Australia Integrated Planning and Reporting Framework



STRATEGIC DIRECTION

Vision

“We are a vibrant rural community that celebrates our past and embraces a sustainable future”

Community Outcomes

These are the outcomes that the Council has identified to meet the aspirations for Toodyay as a vibrant and sustainable rural community.

Community

Healthy, safe and cohesive community

Economic

Prosperous and diverse local economy

Planning and Transport

Balanced development

Environment

Healthy natural and rural environment

Governance

Responsible and responsive civic leadership

Mission

**Local Government and community working together
to obtain the best possible social, economic and environmental outcomes for the Toodyay Shire**

Council's Values

<i>Integrity</i>	we behave honestly to the highest ethical standard
<i>Accountability</i>	we are transparent in our actions and accountable to the community
<i>Inclusiveness</i>	we are responsive to the community and we encourage involvement by all people
<i>Commitment</i>	we translate our plans into actions and demonstrate the persistence that will produce results

HOW WE CONTRIBUTE TO THE STRATEGIC COMMUNITY PLAN

Shire's roles

Local government operate under Statute but also with some discretion. The four primary roles the Council has are:

DELIVERY OF FACILITIES AND SERVICES

This includes services like parks and gardens, roads, footpaths, drainage, recreation and cultural facilities, events, and economic development. Some of those services are based on infrastructure like parks and playgrounds, roads and buildings. As such, maintenance and renewal of these infrastructure assets is a vital part of Council's service delivery role. Some services are non-asset based such as events and economic development. In some cases, local government steps in to provide vital community services where there is a shortfall or absence in the market or in State or Commonwealth government provision. A common example of this in the Wheatbelt is subsidising medical services in some form.

REGULATION

Local governments have specific regulatory responsibilities that are vital for community wellbeing. For example, they have a regulatory and enforcement role in public health (eg licensing and monitoring food premises), the appropriateness and safety of new buildings, and the use of land. These areas are subject to regulation because they have the potential to impose costs or adverse effects on others (eg food poisoning, injuries or hazardous activities too close to population). In many cases the rights of those wishing to operate and the rights of those who may be affected or consider themselves to be affected is a delicate balancing act. That is why local democracy is involved in deciding such matters.

INFLUENCING

Influencing the decisions of others who do or can contribute to positive community outcomes in Toodyay is an important role. Advocacy to State government for recognition, funding, favourable policies or other forms of support is a good example of this role.

CIVIC LEADERSHIP

Last but by no means least, the Council has a role as civic leader in the community. With strong leadership and community support, the Council can achieve much more than just through its own direct service delivery. For example, developing an economic development strategy with business leaders and other stakeholders is an act of civic leadership, facilitating better outcomes through "joined up" strategy and action.

Assumptions

Population growth	<ul style="list-style-type: none">4,641 people were resident in Toodyay in 2014;Toodyay has had an average annual population growth of 1.01% since 2003;2012 to 2013 saw an increase of 2.11% but this dropped by 0.94% from 2013 to 2014;Toodyay is projected to grow at an annual average of 2–4% over the next 15 years (WAPC); andToodyay has an aging population, which is projected to grow over the next 15 years.			
Property base growth	<p>Rateable Properties In 2006/2007 – 2,877 Rateable Properties In 2015/2016 – 3,070 Growth Rate – 6.71%</p> <p>Planning Applications for the past ten years hit a high of 358 in 2005/2006 and a low of 69 in 2012/2013 with an average of 137 over the ten year period.</p> <p>Building Applications for the past ten years hit a high of 299 in 2006/2007 and a low of 144 in 2011/2012 with an average of 205 over the ten year period.</p>			
Interest rate	<p>Interest rates for borrowings have significantly reduced between 2001 (6.18%) to 2014 (3.18%) Interest rates for investments have significantly reduced between 2006 (5.83%) to 2014 (2.50%)</p>			
	Year	% On Borrowings	Year	Average % On Deposits
	2001	6.51	2006	5.83
	2007	6.48	2007	6.40
	2009	6.60	2008	6.65
	2011	5.66	2009	3.27
	2012	4.52	2010	4.38

	2013	4.45	2011	4.65
	2014	3.18	2012	3.58
			2013	2.69
			2014	2.50
LGCI/CPI	LGCI High - 7% in September 2005; LGCI Low - 0.7% in September 2015; LGCI average over ten year period 3.5%pa; LGCI Actuals: 2.2%pa 2012/2013; 3.1%pa 2013/2014; 1.9%pa 2014/2015; 0.7% qtr to September 2015 CPI Forecast: 2%pa 2015/2016; 2.5%pa for 2016/2017; 2.5%pa 2017/2018; 2.5%pa 2018/2019 1.5% - Current projection for LGCI for the next two years			
Payroll	2% on average (excluding increase in staff numbers)			
The wider policy or legislative environment	<ul style="list-style-type: none"> Local Government structural reform – possible changes – postponed but likely to re-emerge; Local Government Act 1995 – advice from the Minister regarding possible complete overhaul as the Act is now 21 years old & a great deal has changed requiring the Act to reflect those changes; Impacts on the Planning regulatory environment include the 2015 changes which introduce sweeping new changes for protection from the impact of Bush Fire and changes/reviews to the Shire's Local Planning Strategy and Local Planning Scheme. Royalties for Regions – no further individual grants for local governments are available 			
Climate conditions	Drier and stormier			

To help understand the costs facing local governments, it should be noted that the sector is a substantial consumer of utility services which have had significant increases over the past ten years (water/sewerage 6.7%; electricity 6.4%; gas 8.4%) whereas the ten year increase for local government rates, fees and charges was 6.1%. As utility costs are set by the state government, the local government must absorb/recover these increases. Additional impacts are:

- Significant increase (600%) in the Loan Guarantee Fee relating to borrowings with the WATC; and

- Increase in the landfill levy from \$28 to \$55 per tonne of putrescible waste and from \$8 to \$40 per tonne of inert waste in January 2015.

Another area having a significant impact on local governments is the reduced income from the federal government in the form of Financial Assistance Grants and the state government for Road Grants.

Advice from WALGA is that these recent changes have had a significant impact on local government operating revenue with as much as half of the 2015/2016 rate increases occurring to meet these costs. These types of state and federal government policy decisions allows local governments very little discretion to cover inflationary increases in wages and other costs let alone provide for the expansion and/or improvement of services and future asset renewal/replacement.

Council decision-making criteria

The following criteria show what Council takes into account when considering matters and making decisions. They reflect the approach applied to developing this Plan and will continue to apply as it is implemented, reviewed and revised.

<i>Is it consistent with our values?</i>	How well does the option fit with our values?
<i>How well does it fit our strategic direction?</i>	Does the option help to achieve our vision and strategic priorities?
<i>Who benefits?</i>	Are we ensuring an equitable distribution of benefits in the community?
<i>Can we afford it?</i>	How well does the option fit within our long term financial plan? What do we need to do to manage the costs over the lifecycle of the asset/project/service?
<i>Does it involve a tolerable risk?</i>	What level of risk is associated with the option? How can it be managed? Does the residual risk fit within our risk tolerance level?

Our services at a glance

We provide a range of services that contribute towards the visions and outcomes, as shown below. Many services contribute to more than one outcome. Indeed the outcomes themselves are inter-related. Roads, for example, contribute to social and economic outcomes and they should be managed with due care for the natural environment. The Council is mindful of this and actively seeks to achieve multiple outcomes where possible.

Outcome Area: Community	Outcome Area: Economic	Outcome Area: Planning & Transport	Outcome Area: Environment
S1 Library S2 Halls & Community Facilities S3 Museums S4 Sport & Recreation Facilities S5 Sport & Recreation Programs S6 Children & Youth S7 Seniors S8 Community Development S9 Heritage, Culture & Public Art S10 Events S11 Rangers S12 Disability & Access S13 Parks, Playgrounds, Verges, Public Spaces S14 Fire & Emergency S15 Cemeteries	S20 Economic Development & Tourism S21 Visitors Centre S22 Tourism	S16 Land Use Planning S17 Building S18 Roads & Drainage S19 Footpaths and Cycleways	S23 Environmental Management S24 Environmental Health S25 Waste Management
Outcome Area: Governance			
S26 Governance, Advocacy & Collaboration S27 Strategic & Corporate Planning S28 Consultation & Engagement S29 Customer Services S30 Asset Management S31 Financial Management S32 Human Resource Management		S33 Major Projects, Contracts and Tenders S34 Records Management & IT S35 Shire Land & Property S37 Plant, Equipment, Fleet, Private Works S38 Communication & Marketing	

OUR FOUR YEAR PLAN

Council Priorities

TEN YEAR STRATEGIC PRIORITIES

The Council is proposing that current services will continue to be delivered but there will be a particular focus on the following strategic priorities over the coming years.

Outcome Area: Community	Outcome Area: Economic	Outcome Area: Planning and Transport	Outcome Area: Environment	Outcome Area: Governance
<ul style="list-style-type: none"> ■ Building trust, partnerships and support for community action ■ Recreation Development <ul style="list-style-type: none"> – Master Plan for entire Shire has been completed; – further site investigation is underway for the multi-purpose recreation facility; – NSRF3 Grant for significant funding resubmitted in 	<ul style="list-style-type: none"> ■ Implementation of the Economic Development Plan – adopted ■ Drafting of a Tourism Development Plan 	<ul style="list-style-type: none"> ■ A more enabling regulatory system which is more consistent and user-friendly ■ Toodyay pathways and trails <ul style="list-style-type: none"> – Shire of Toodyay Bike Plan completed & endorsed/adopted which includes the proposed River Walkway. 	<ul style="list-style-type: none"> ■ AROC Regional Waste minimisation plan endorsed / adopted July 2015 ■ Implementation of Environmental Plan Management Strategy adopted February 2015 	<ul style="list-style-type: none"> ■ Clear strategy and prioritisation ■ Excellence in governance ■ Advocacy ■ Asset rationalisation and consolidation underway which includes participation in NAMAFA Program as funded by DLGC

Outcome Area: Community	Outcome Area: Economic	Outcome Area: Planning and Transport	Outcome Area: Environment	Outcome Area: Governance
<p>March 2016 – to be notified of outcome in July 2016 – this revised application is based on a meeting held with the DRD & others which was positive and productive;</p> <ul style="list-style-type: none"> ▪ Aged Care <ul style="list-style-type: none"> – underway – survey of aged residents undertaken by consultants who did an audit enabling the Shire to receive two grant/s – one for: parking bays at IGA & assistance towards the refurbishment of the Duke Street 				

Outcome Area: Community	Outcome Area: Economic	Outcome Area: Planning and Transport	Outcome Area: Environment	Outcome Area: Governance
<p>toilets; the other for the cost of the Survey (closed 13 February 2016) & for consultants to complete the Age Friendly Strategy which will be brought to Council for adoption by June 2016</p> <ul style="list-style-type: none"> – Concept plans for Independent Living Units for aged residents of the Shire prepared; – meetings with stakeholders including Butterly have occurred ■ Youth Program <ul style="list-style-type: none"> – Underway; needs reviewing – Inclusion Program implement & under review; 				

Outcome Area: Community	Outcome Area: Economic	Outcome Area: Planning and Transport	Outcome Area: Environment	Outcome Area: Governance
<ul style="list-style-type: none"> – development of positive engagement with local schools ▪ Disability, Access and Inclusion Plan (DAIP) <ul style="list-style-type: none"> – DAIP adopted April 2015 – Inclusion Program underway – Changing Places Grant from WALGA in conjunction with the Disability Services Commission received towards the Charcoal Lane/Duke Street toilet refurbishment; – Successful grant application for disabled parking bays; 				

Outcome Area: Community	Outcome Area: Economic	Outcome Area: Planning and Transport	Outcome Area: Environment	Outcome Area: Governance
<ul style="list-style-type: none"> ■ Respect for the Culture of the Ballardong Noongar People <ul style="list-style-type: none"> – Engagement has commenced including discussions on the Road Safety Initiative and River Walkways; – Progress on hold whilst the state government finalise the proposed South West Native Title Settlement 				

COUNCIL 4 YEAR STRATEGIC PRIORITIES

The key actions that will contribute to these strategic priorities over the period of the Corporate Business Plan are outlined below.

SP1	OUTCOME AREA: COMMUNITY
SP1.1	Building trust, partnerships and support for community action
SP1.1a	Develop Community Engagement Plan in Year One and implement thereafter – research underway – due for completion 2016/2017
SP1.1b	Undertake baseline Customer Service Survey in Year One and repeat survey every two years – underway – to go out in June 2016
SP1.1c	Develop volunteer, recruitment and support program in Year One and implement thereafter – due for completion 2016/2017
SP1.2	Recreation Development
SP1.2a	Implement the adopted Recreation Strategy and Sport & Recreation Precinct Master Plan.
SP1.2b	Establish a new recreation precinct to accommodate the long term needs of the community, which includes a multi-purpose recreation facility with an aquatic facility (partially grant and loan funded): <ul style="list-style-type: none"> Land purchased, undertake planning, Recreation Strategy and Recreation Precinct Master Plan completed – detailed site investigations underway First federal grant application unsuccessful – new application for grant funds submitted in March 2016 - two versions of LTFP prepared with alternate funding scenarios
SP1.3	Asset rationalisation and consolidation
SP1.3a	Continued maintenance and renewal of asset base - underway
SP1.3b	Implement review of land and property holdings and develop an acquisition, retention and disposal program – due for completion 2016
SP1.3c	Apply revised levels of service for assets Year One of our Asset Management Plan and Building Maintenance & Renewal Program
SP1.4	Aged care
SP1.4a	Facilitation and contribution towards the development of retirement/aged care units: <ul style="list-style-type: none"> Complete site planning and develop tender specification; Undertake tender process to select builder; Start construction of the eight grant funded Independent Living Units for the aged in the first half of 2016;

	<ul style="list-style-type: none"> ▪ Completion of construction due 2017; and ▪ Apply for funding to construct an additional ten units in partnership with Butterly Cottages Inc.
SP1.5	Youth Program
SP1.5a	Develop Youth Program in Year One and implement thereafter
SP1.5b	Develop an alliance with Toodyay High School – underway via Inclusion Steering Committee
SP1.6	Disability Access and Inclusion
SP1.6a	Review the Disability Access and Inclusion Plan in Year One and implement revised plan thereafter - underway
SP1.6b	Incremental upgrades and construction of new pathways to meet mobility impairment requirements - underway
SP1.6c	Audit public buildings and implement a Program to meet DAIP requirements: <ul style="list-style-type: none"> ▪ Improve public toilet accessibility Years One and Two - underway ▪ Complete the public buildings audit in Year Two and progressively implement program – underway due for completion April 2016
SP1.7	Respect for the Culture of the Ballardong Noongar People
SP1.7a	Work with Indigenous representatives and relevant parties in Year One to protect the burial grounds at the Show Grounds - done
SP1.7b	Incorporate indigenous knowledge and stories into the interpretation of the walk trail along the Avon River in the town centre area: <ul style="list-style-type: none"> ▪ Undertake consultation in Year One and construction in Years Two and Three – on hold pending the South West Native Title Settlement outcome
SP1.7c	Work with local Elders to facilitate a Reconciliation Week event as part of Toodyay’s regular calendar of events – commence 2016
SP2	OUTCOME AREA: ECONOMIC
SP2.1	Economic and Tourism Development
SP2.1a	Implement the adopted Economic Development Plan including: <ul style="list-style-type: none"> ▪ Build working relationship with the Toodyay Chamber of Commerce and Industry; ▪ Develop a Tourism Strategy for Toodyay; and ▪ Facilitate and oversee data collection, engagement action planning, performance measurement and monitoring.
SP2.1b	Tourism walks

	<ul style="list-style-type: none"> Identifying Tourism walks – underway – clarification on risk management, Shire responsibility and insurance with particular reference to signage; Improve interpretation including smart phone technology, providing information about the buildings and additional interpretation plaques – majority completed with Stage Two of Toodyaypedia & expansion of geo-caching venture due for completion April 2016 Seek trails funding for the construction and interpretation of town walks; and Flora Road – supporting guide brochure to be completed April 2016
SP3	OUTCOME AREA: PLANNING AND TRANSPORT
SP3.1	A more enabling regulatory system that is more consistent and user-friendly
SP3.1a	Review current policies in Year One – review process being finalised & project to commence shortly – due for completion 2015/2016
SP3.1b	Incorporate policies into Local Planning Scheme in Year Two – due for completion 2015/2016
SP3.1c	Undertake education/information sessions regarding heritage and planning with local businesses from Year One onwards – due for completion 2015/2016
SP3.2	Toodyay pathways
SP3.2a	Monitor the implementation of the South West Native Title Settlement with a view to progressing the riverside pathway
SP3.2b	Close key gaps in the paths in town to facilitate access to facilities in Years One and Two as per the completed/adopted Bike Plan – underway <ul style="list-style-type: none"> Seek trails or pathway funding to close key gaps in the parths in town and improve interpretation
SP4	OUTCOME AREA: ENVIRONMENT
SP4.1	Waste minimisation, including recycling
SP4.1a	<ul style="list-style-type: none"> Introduction of kerb side recycling completed; and Review opportunities to expand service and/or increase uptake
SP4.1b	Waste education (grant funded) – regional funding received in 2014/2015 & work done in local schools
SP4.1c	Implement the Strategic Waste Management Plan as adopted in July 2015 in collaboration with AROC
SP4.2	Environmental Plan

SP4.2a	Implement the Environmental Plan as adopted in February 2015 covering the natural environment and resource efficiency and innovation – this project will be ongoing
SP4.3	Building partnerships and support for community action on the environment
SP4.3a	Review the role, functions and value of maintaining a Landcare District Committee in year – report going to Council in March 2016 after recommendation by the Environmental Advisory Committee to disband
SP5	OUTCOME AREA: GOVERNANCE
SP5.1	Clear strategy and prioritisation
SP5.1a	Implement the ongoing cycle of Integrated Planning and Reporting (Strategic Community Plan, Corporate Business Plan, Long-term Financial Plan, Workforce Plan, Asset Management Plan) – including a major review in the first four years – All plans adopted and/or endorsed – SCP currently being reviewed in conjunction with LPS Review; CBP Review underway; AMP Review underway; WMP review occurred August 2015 with implementation/action plan commenced & LTFP review underway
SP5.1b	<ul style="list-style-type: none"> ▪ Develop five key plans: <ul style="list-style-type: none"> – Community Engagement Plan – research underway – due for completion in 2016/2017 – Adopted Recreation Plan and Sport & Recreation Precinct Master Plan – implement and seek funding – Completed & adopted Economic Development Plan – Environmental Plan - completed & adopted February 2015 – implementation underway – Heritage Strategy - completed & adopted March 2014 – seek Heritage Plan – Heritage Master Plan - completed & adopted March 2015 ▪ Review: <ul style="list-style-type: none"> – Asset Management Plan – underway – assistance from OPUS as funded by DLGC as part of NAMAFA Program; – Long Term Financial Plan – underway – will finalise & link to Asset Management Plan when completed; – Disability Access and Inclusion Plan - completed & adopted April 2015 – implementation underway; and – Strategic Waste Management Plan - completed & adopted July 2015 – implementation underway
SP5.1c	Review progress and re-set priorities for strategic plan development at each two yearly review – underway
SP5.1d	Review of Local Laws in Year One of adopted – ongoing process with some local laws waiting on changes to legislation eg: Bush Fire Local Law

SP5.1e	Rating Review in Year One for implementation in Year Two onwards – underway for finalisation to be considered as part of 2017/2018 annual budget
SP5.2	Excellence in governance
SP5.2a	Continue to promote and support elected member training - starting with a survey of Elected Members needs and preferences – underway - four modules of Diploma hosted by the Shire of Toodyay – Elected Members Training Policy to be developed
SP5.2b	Develop an Elected Member IT Strategy to reflect new devices, extranet and improved audiovisual fit out – iPads, tablets & basic training session provided – ongoing process
SP5.2c	Institute a business excellence framework in year 3 – advice received from ACELG. The Shire of Toodyay will not longer pursue the Business Excellence Framework as a quality tool - not considered a viable project to pursue for a Council of this size
SP5.3	Advocacy
SP5.3a	Develop an Advocacy Strategy in 2016 that identifies objectives, key relationships to develop and manage, and outlines policy and procedures for engagement by staff and elected members in regional collaboration where relevant – to form part of the Community Engagement Plan
SP5.3b	Lobby key Federal and State Government Members, Agencies and Departments on key issues of community interest, including health, medical, education, infrastructure, public transport, train services and Main Roads– initial focus on obtaining funding for the development of the recreation precinct – significant work including: train services; recreation; water corporation, Toodyay Road, Native Title, NBN – eight fixed wireless towers; mobile telecommunications; waste management

Summary of our strategic capital projects

Key:	Plan		Build		Completed	✓
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Strategic Priorities (Reference)	Project	Year 1 (2013/2014)	Year 2 (2014/2015)	Year 3 (2015/2016)	Year 4 (2016/2017)	Year 5 (2017/2018)	Year 6 (2018/2019)
Recreation Precinct							
SP1.2b	Acquire land	✓					
SP1.2b	Sports fields						
SP1.2b	Change Rooms						
SP1.2b	Swimming Pool						
Toodyay Pathways							
SP3.2b	Town paths						
SP3.2a	Dual Use Pathway - Riverside						
Depots							
	Community Depot						
	Harper Road Depot						
	Parks and Gardens Depot						

Key:	Plan		Build		Completed	✓
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Strategic Priorities (Reference)	Project	Year 1 (2013/2014)	Year 2 (2014/2015)	Year 3 (2015/2016)	Year 4 (2016/2017)	Year 5 (2017/2018)	Year 6 (2018/2019)
Other							
SP1.4a	Aged Care Units						
	Cat Pound	✓					
	Strategic Emergency Access/Egress Stages 3-5 #						
	Skate Park Stage 2						
SP1.3a	Road Infrastructure (\$800kpa)	✓	✓	Ongoing	Ongoing	Ongoing	Ongoing
SP1.6c	Disabled Access Toilets						
	Entry Statement			✓			
	Information Bay						

This Project was reviewed by Bush Fire Prone Planning Consultants and a report presented to Council in February 2016 - the amount of expenditure and anticipated grant funding remains the same but the priority of the Project Stages have been amended (See Council Minutes February 2016).

Summary of our strategy and planning priorities

Review progress and re-set priorities for strategy and planning development and review at each two yearly review.

Strategic Priorities	Strategy/ Plan Develop or Review	Year 1 (2013/2014)	Year 2 (2014/2015)	Year 3 (2015/2016)	Year 4 (2016/2017)	Year 5 (2017/2018)	Year 6 (2018/2019)
SP1.1a	Develop Community Engagement Plan						
SP1.2a	Develop Recreation Plan	✓					
SP2.1a	Develop Economic Development Plan		✓				
SP4.2a	Develop Environmental Plan		✓				
SP5.1b	Develop Heritage Strategy		✓	Heritage Master Plan completed & adopted March 2015			
SP3.1a	Review Local Planning Strategy						
SP3.1b	Review Local Planning Scheme 4						
SP4.1b	Review Strategic Waste Management Plan			✓			
SP1.6a	Review Disability Access and Inclusion Plan		✓				
SP5.1a	Review Integrated Planning and Reporting Suite						

@ Communication Engagement Plan to identify stakeholders & best community communication practices & include Advocacy Strategy/Plan

Summary of our organisational development priorities

Strategic Priorities	Organisational Development Projects	Year 1 (2013/2014)	Year 2 (2014/2015)	Year 3 (2015/2016)	Year 4 (2016/2017)	Year 5 (2017/2018)	Year 6 (2018/2019)
SP5.2a	Elected Member training - begin with survey – develop Policy			Ongoing training of Elected Members to be supported & encouraged			
SP5.2b	Elected Member IT Strategy			Develop	Implement	Continual improvement process	
SP5.3a	Develop an Advocacy Strategy			To be combined with Community Engagement Plan			
SP1.1b	Customer Satisfaction Survey						
SP1.1d	Develop a Volunteer, Recruitment and Support Program						
SP1.3b	Review Land and Property Holdings						
SP1.3c	Review Levels of Service of Shire Assets						
	Review and update the quality of asset data and systems						
SP5.2c	Institute a business excellence framework			Remove Project - not cost effective for a Council of this size			
	Review Organisational Structure		✓	Ongoing process & integrates with Workforce Management Plan			
	Records Storage/Archive						
	Office refit				*		
	Wicklow Shearing Shed						

* Council Resolution 166/08/15 (OCM 25/08/2015) directs the CEO to engage an architect to provide a report on three possible options for the placement of administration staff. The & also prepare a project plan as an interim measure to relocate Donga staff to Connor's Cottage – due to this resolution, it is considered prudent to delay any office refit until the consultants report & recommendations are received & the cost of implementing the interim measure is costed. To be combined with Community Engagement Plan

Financial Profile

Changes to the Local Government Cost Index (LGCI) has seen this index at under 1 % for the last two years. This seems to have been as a result of general economic conditions and reduced competition from the mining sector to the impact of local government service delivery. The Corporate Business Plan assumes that the LGCI will increase, on average, by 1.5% per annum over the period of the Plan (with a higher projected annual increase thereafter).

Based on a relatively small rate base to meet the projected costs of asset operations, maintenance and renewals and taking into consideration the backlog and the community's expressed aspirations, approximately 5% per annum on top of inflation has been projected in the Community Strategic Plan. Tougher economic conditions however place constraints on the community's capacity to pay. Notwithstanding our need to overcome the infrastructure backlog, we are projecting rate increases of LGCI plus 3% for the life of this Plan.

The Plan also assumes that grant funding will be obtained for a number of strategic projects and an ongoing focus on efficiency to make the most of scarce resources.

Other measures currently being considered or underway are:

- Reviewing and refining our rating methodology including consideration of differential rating, review the rate income from UV and GRV properties and ensure its rating effort is regionally comparable – this project has commenced and is well underway and due for completion in preparation April/May 2016 for inclusion as part of the 2017/2018 annual budget process.
- All land and building assets have been reviewed to ensure usage is maximised and relevant. Under-utilised assets will be recommended for sale if a market exists or decommissioned should they not be a saleable commodity. The initial draft report was provided in January 2016 and is currently being considered by administration for inclusion in the Asset Management Plan which is currently under review.
- Council will review all fees and charges – underway due for completion in March 2016.
- All services and facilities will be reviewed to ensure efficiency and effectiveness.

The implementation of this strategy means that the Shire will aim for surplus budgets of 3% of total rates revenue, will still hold sufficient reserves at the end of the ten year period and the community will see desired new assets and existing assets maintained and renewed to enable current service levels to largely continue.

CORPORATE BUSINESS PLAN FINANCIAL FORECASTS

Attached

Shire of Toodyay Organisational structure

The following chart shows where lead responsibility for each of the services sits in the organisation. Of course there are many contributory roles and the team ensures effective linkages across the organisation are maintained.

CHIEF EXECUTIVE OFFICER			
Services S20 Economic Development S26 Governance, Advocacy & Collaboration		S28 Consultation and Engagement S38 Communication and Marketing	
COMMUNITY DEVELOPMENT	PLANNING & DEVELOPMENT	WORKS & SERVICES	CORPORATE SERVICES
Services S1 Library S3 Museums S21 Visitors Centres S6 Children and Youth S7 Seniors S8 Community Development S5 Sport and Recreation Program S9 Heritage, Culture and Public Art S22 Tourism S10 Events	Services S2 Halls and Community Facilities S35 Shire land and Property S12 Disability and Access Planning S16 Land Use Planning S17 Building and Regulatory Services S23 Environmental Management S24 Environmental Health	Services S4 Sport and Recreation Facilities S13 Parks, Playgrounds, Verges, Public Spaces & Reserves S18 Roads and Drainage S19 Footpaths and Cycleways S15 Cemeteries S37 Plant, Equipment, Fleet, Private Works S11 Rangers S25 Waste Management S14 Fire and Emergency	Services S29 Customer Service S27 Strategic and Corporate Planning S30 Asset Management S31 Financial Management S32 Human Resource Management S34 Records Management & IT S33 Major Projects, Contracts and Tenders

NB: Many of the above will cross departments eg: Strategic & Corporate Planning requires all Departments to participate; waste may come under planning & development or works & services, all departments will have some involvement in grant applications, reporting & acquittal, some community projects are developed/progressed by community development but any required construction of infrastructure managed by Planning or Works & Services.

Summary of our Service Plans

COMMUNITY DEVELOPMENT

- Halls and Community Facilities – community usage/promotion
- Library
- Museums
- Visitors Centres
- Consultation and Engagement – also part of Governance & to include Advocacy
- Children and Youth
- Seniors - Aged Friendly Community Based Services & Projects
- Community Development
- Sport and Recreation Program
- Heritage, Culture and Public Art
- Tourism
- Events

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S1	Library			
	S1	<p>The Shire provides residents with a free library service as part of the state network of public libraries. It offers physical and online facilities. The library collection includes:</p> <ul style="list-style-type: none"> fiction and non-fiction books reference material large print books magazines and newspapers DVDs The library offers a reading/lounge area, internet, facsimile, scanning, photocopying, laminating, events and various Programs 	<p>Toodyay library is open Monday to Friday 9am - 5pm and Saturday 9am - 1pm. The programs include:</p> <ul style="list-style-type: none"> Better Beginnings Program Ancestry.com (free library edition) School Holiday Activities – links in with Inclusion Program Rhyme / Story-time Many Minds Discussion Group Creative Writers Group Annual Writers and a Bush poets festival Teen Techs – teens helping community members with technology Provide assistance with public computers Read Write Now Program 	Maintain	<p>Review internal operation and procedures</p> <p>Review staffing levels and training</p>
	S3	Museums			
	S3	<p>The Shire's rich cultural history is preserved and insight is provided into the region's past via two museums</p> <ul style="list-style-type: none"> Old Goal Museum Connor's Mill 	<p>Old Gaol Museum:</p> <ul style="list-style-type: none"> open Mon - Fri: 10am - 3pm, Sat & Sun: 10am - 3.30pm (closed Christmas Day, Boxing Day, New Years Day and Good Friday) group visits by appointment – guided tours available (minimum ten people) on weekdays at no extra charge however prior bookings are required smart phone technology in place <p>Conner's Mill:</p> <ul style="list-style-type: none"> open 7 days a week: 9am - 4pm (closed Christmas Day, Boxing Day, New Years Day and Good Friday) offers guided tours (min. 10 people) on weekdays at no extra charge however prior booking required 	Increase	<ul style="list-style-type: none"> continue to increase volunteer participation and build better linkage with historical society improve precinct area clean out sheds renovate Wicklow Shearing Shed review interpretation plan and signage for precinct link police lock-up with remaining site; utilise precinct for community & public events

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
					<ul style="list-style-type: none"> develop educational resources
	S21	Visitors Centre			
	S21	Service for international, interstate and intrastate tourists with information assistance with attractions, accommodation, dining and travel options	<ul style="list-style-type: none"> the Visitor's Centre is open 7 days/week 9am to 4pm (closed Christmas Day, Boxing Day, New Years Day and Good Friday) conduct familiarisation tours as required provides information and booking facilities online as well as telephone, in-person and email enquiries sells souvenir items and a wide range of local produce lack industry accreditation 	Increase	<ul style="list-style-type: none"> obtain accreditation from WA Tourism complete new tourism information bay structure & signage complete new website review membership structure & fees update brochures & on-line presence review & refresh internal layout & displays of Visitor Centre review & renew garden; external maps & signage review staffing levels & training
	S28	Consultation and Engagement			
SP1.1a	S28	<ul style="list-style-type: none"> Communication and engagement with the Toodyay community regarding decisions, issues and projects that impact on the community 	<ul style="list-style-type: none"> consultation guidelines are detailed in the 'public consultation and formal matters' members policy the Shire implements the 'public consultation and formal matters' policy Annual General Meeting of Electors Meetings are held at the Memorial Hall at the request of the Shire President when community consultation/information is required to occur 	Increase	<ul style="list-style-type: none"> improved communication and engagement methods to increase community participation Community information briefings held in Morangup

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S6	Children and Youth			
SP1.5a	S6	<ul style="list-style-type: none"> Services for children and young people Facilitation of meetings of the Toodyay Youth Advisory Council (YAC) which provides opportunity to engage the youth and young adults in Toodyay – this was not viable nor well attended so has ceased 	Children: <ul style="list-style-type: none"> Inclusion Program implemented which provides reports to the Council and regular local newspaper updates 	Increase	<ul style="list-style-type: none"> engage with youth organisations, including Toodyay High School, community organisations & local businesses & develop a youth program (implementation thereafter) completed & ongoing Inclusion Program complete & implement Youth Strategy 2016/2017 complete & implement Community Inclusion & Participation Plan/Program
	S7	Seniors			
SP 1.4a	S7	<ul style="list-style-type: none"> Work in partnership with Service Providers in the Senior/ Aged Care Sector. 	<ul style="list-style-type: none"> Toodyay is currently part of a joint project with neighbouring Shires (AROC) to identify services being provided to seniors and identify areas for improvement 	Increase	<ul style="list-style-type: none"> assist with development of retirement/aged care units: <ul style="list-style-type: none"> planning & agreement on grant funding start construction 2015/2016 Age Friendly Community Strategy currently underway & due for completion in mid 2016
	S8	Community Development and Grants			

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
SP1.1d	S8	<ul style="list-style-type: none"> Community sponsorship Facilitation of a volunteer Program Facilitation of services provided by others such as health and medical services 	<ul style="list-style-type: none"> Council provides an allocation in each Annual Budget for community sponsorship <ul style="list-style-type: none"> 2012/2013 - \$37,800 2013/2014 - \$33,500 2014/2015 - \$50,706 2015/2016 - \$46,000 facilitate a limited volunteer Program 	Increase	<ul style="list-style-type: none"> develop a volunteer, recruitment and support Program in 2016/2017 implement the volunteer, recruitment and support Program
	S5	Sport and Recreation Program			
SP1.2a	S5	<ul style="list-style-type: none"> Facilitation of sport and recreation activities and support to sport and recreation organisations 	<ul style="list-style-type: none"> sport and recreation planning Sport & Recreation Co-ordinator works three days of the week (shared with Shire of Goomalling) administer the Kidsport Program YMCA Skate Competition held as per budgeted funds provide support to sporting clubs, groups as required budget funding required for programs – to be linked with Inclusion Program for 2016/2017 	Increase	<ul style="list-style-type: none"> improve sport and recreation opportunities for the community review contract & position description for Sport & Recreation Coordinator need to create & implement an Operational Sport & Recreation Strategy
	S9	Heritage, Culture and Public Art			
SP1.7a SP1.7b	S9	Activities to support the preservation and development of Toodyay's heritage, culture and art in order to enrich community identity, develop community cohesion and improve visitor's experience to the Shire	<ul style="list-style-type: none"> Heritage Master Plan completed in 2012/2013 Heritage Strategy adopted in 2013 Interpretation Plan for archaeological site is in development 	Increase	<ul style="list-style-type: none"> long term protection of the burial grounds at the Show Grounds - ongoing incorporate indigenous knowledge and stories into interpretation of the river walk trail – this project is now on hold pending Native Title Settlement process
	S22	Tourism			

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S22	Heritage and tourism activities to promote Toodyay as a destination for visitors	<ul style="list-style-type: none"> facilitation and engagement with the tourism sector (note this links to other services eg visitors centre, festivals and events and promotion and marketing) 	Increase	<ul style="list-style-type: none"> improved effectiveness through the tourism aspect of the Economic Development Plan Tourism Policy Tourism Strategy Build on stronger partnerships with others in tourism sector; local, regional & state
	S22	Historical Walk Trail <ul style="list-style-type: none"> Historical walk trail through town centre 	<ul style="list-style-type: none"> historical walk trail with interpretation plaques through town centre 	Increase	<ul style="list-style-type: none"> improve interpretation including smart phone technology, providing information about the buildings and additional interpretation plaques
	S10	Events			
SP1.7c	S10	<ul style="list-style-type: none"> Facilitation and running of events to support community spirit, celebrate Toodyay's unique history and encourage visitors to the area Active event marketing 	Events held annually: <ul style="list-style-type: none"> Moondyne festival QUIT Targa West Tarmac Rally Avon Descent International Food Festival Toodyay Picnic Races Toodyay Agricultural Society Show Carols in the Park Christmas Street Party Bush Poet's Breakfast Reconciliation Event Toodyay Farmers Markets 	Increase	<ul style="list-style-type: none"> review and further develop the marketing strategy for community events work with local Elders to facilitate an annual Reconciliation Week Event

PLANNING AND DEVELOPMENT

- Halls and Community Facilities – maintenance & renewal
- Shire Land and Property
- Disability and Access Planning
- Land Use Planning
- Building and Regulatory
- Environmental Management
- Environmental Health
- Waste Management – planning & monitoring

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S2	Halls and Community Facilities			
	S2	A range of halls and centres for use by individuals, groups or organisations			
	S2	Toodyay Memorial Hall Magnificently decorated and includes the following: <ul style="list-style-type: none"> ■ foyer ■ auditorium ■ Stage 	Toodyay Memorial Hall: <ul style="list-style-type: none"> ■ foyer has capacity for 57 persons and auditorium has capacity for 235 persons ■ modern audio visual equipment, incl. 3m x 4m screen ■ fully equipped commercial kitchen Bar ■ available for hire 	Maintain	
	S2	Community Centre The Community Centre provides a technology hub, a playgroup, toy library and meeting rooms for hire	Community Centre: <ul style="list-style-type: none"> ■ two meeting rooms available for hire (can convert into one larger room) with capacity of 80/60 or 140 ■ Toodyay Playgroup and Toy Library are held on Tues and Thurs mornings ■ a technology hub providing a range of computer and office services ■ point of contact for a number of government and community services and programs 	Maintain	

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S2	Showground Pavilion The Showground Pavilion is located between the football/cricket oval and the hockey field	Showground Pavilion: <ul style="list-style-type: none"> a large meeting room with capacity for 100 people, bar and commercial kitchen available for hire used by Silver Chain for adult day care 2 x a week 	Maintain	
	S2	Youth Hall The Youth Hall is located at the Showgrounds/Oval, is particularly suitable for youth activities and is managed by the Youth Hall Committee	Youth Hall: <ul style="list-style-type: none"> the Youth Hall has capacity for 160 persons and is regularly used by the Karate and Scouts groups managed by the Youth Hall Committee available for hire 	Maintain	<ul style="list-style-type: none"> Council has taken over the management of the Youth Hall
	S2	Morangup Community Centre The facility is managed by the Morangup Progress Association (MPA) and has a commercial kitchen, half a basketball court and newly installed playground equipment	Morangup Community Centre: <ul style="list-style-type: none"> capacity for 210 persons commercial kitchen half basketball court and newly installed playground equipment available for hire from the MPA Library Service every 2nd and 4th Tues from 2:30 – 5:30pm 	Maintain	
	S35	Shire Land and Property			
SP1.3b	S35	Management of land and property for the benefit of present and future communities	<ul style="list-style-type: none"> Preparation of a register/ asset management plan of all Shire land and property currently under way Shire property/land portfolio rationalisation plan being prepared 	Increase	<ul style="list-style-type: none"> improve return to community of land and property holdings- subject of review 2015/2016
SP1.3a SP1.3c SP1.6c	S35	Maintenance, upgrade and renewal of Shire owned buildings	<ul style="list-style-type: none"> 69 Shire buildings 70% of buildings in a fair to excellent condition* new works carried out according to the Asset Management Plan scheduled maintenance is undertaken according to the asset management plan and the budget ad hoc maintenance undertaken as required 	Increase	<ul style="list-style-type: none"> complete audit of Shire buildings by 2015/2016 and progressively implement program to meet DAIP requirements public toilet accessibility program
	S12	Disability and Access Planning			

* this is an estimate only and will be updated once the asset data is updated.

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
SP1.6a	S12	Planning to make services, facilities and information accessible to all people in the community	<ul style="list-style-type: none"> Disability, Access and Inclusion Plan (DAIP) – note the plan will be reviewed in 2013/2014 DAIP progress report submitted to the Disability Services Commission annually 	Maintain	
	S16	Land Use Planning			
SP3.1a SP3.1b SP3.1c	S16	Planning for and control of the types of use and development within Shire boundaries in order to support a quality built environment that is in harmony with Toodyay's natural, cultural and historical heritage	<ul style="list-style-type: none"> outdated 'Local Planning Strategy' 2008 administer 'Local Planning Scheme 4' Heritage Inventory up to date – reviewed in 2012 development applications processed within 30 days of receipt of a valid application external sub division referrals and clearances processed within 40 days of receipt of a valid application land re-zonings processed within 90 days of receipt of a valid application 	Increase	<ul style="list-style-type: none"> up to date and more enabling regulatory system that is more consistent and user friendly regular education/information sessions regarding heritage and planning with local business from 2013/2014
	S17	Building and Regulatory Services			
	S17	Ensure existing and proposed buildings are compliant with the Building Code of Australia and other relevant legislation, so ensuring the community live and work in a safe and healthy environment	<ul style="list-style-type: none"> process building permits: <ul style="list-style-type: none"> uncertified within 25 days certified within 10 days process demolition permits within 25 days undertake site inspections when processing building permits undertake additional site inspections according to risk and when complaints received investigate complaints of dangerous/unsafe/defective buildings inspect swimming pools on construction and every four years 	Maintain	

	S23	Environmental Management			
SP4.2a SP1.1c SP4.1b	S23	Activities to protect and preserve significant natural features, physical environment, fauna and flora	<ul style="list-style-type: none"> process land clearing applications management of Shire reserves, including working with community groups on reserve management waste management/minimisation plan developed jointly with the Shire of Northam in place is due for a review – review currently being undertaken. Revised plan to be implemented in 2013/2014 	Increase	<ul style="list-style-type: none"> improved effectiveness of environmental management build environmental partnerships introduce waste educational programs Reserve Management Officer appointed – works in with Fire & Emergency
	S24	Environmental Health			
SP1.6c	S24	<p>Activities and administration of laws to ensure public health is maintained in the Shire of Toodyay</p> <p>(Note that Shire will be required to develop a new Public Health Plan under the terms of impending legislation)</p>	<ul style="list-style-type: none"> Environmental Health Officer (EHO) two days/fortnight statutory environmental health inspections investigate health complaints inspect public buildings regularly and more frequently for higher risk buildings inspect caravan parks and issue licences annually investigate pest control complaints inspect commercial food businesses on approval, at least once a year and more frequently for high risk businesses provide education, pamphlets and guidelines on the Shire website and on inspection of commercial food businesses local food trading stall – process permits within 5 days process on site effluent disposal systems applications within two weeks of receipt of a valid application test private business potable water supply monthly public swimming pools – test monthly (in summer) noise/ air quality – investigate complaints disease control – investigate as required 	Increase	<ul style="list-style-type: none"> increase EHO time implement a mosquito monitoring and education program

	S25	Waste Management			
SP4.1a	S25	Sustainable waste management, including: <ul style="list-style-type: none"> ▪ Kerb side collection of bins ▪ Access to a waste transfer station with recycling, green and household hazardous waste facilities ▪ Subsidised purchase of worm farms and compost bins 	<ul style="list-style-type: none"> ▪ weekly kerbside collection of bins for general waste ▪ the waste transfer station is open seven days a week between 8.00am and 12 midday (excluding Christmas Day, Good Friday and Anzac Day) and on the last Sunday of every month from 8.00am to 3.00pm 	Increase	<ul style="list-style-type: none"> ▪ kerbside recycling introduced in 2013/2014

WORKS AND SERVICES

- Sport and Recreation Facilities - infrastructure
- Parks, Playgrounds, Verges, Public Space - infrastructure
- Roads and Drainage
- Footpaths and Cycleways - infrastructure
- Cemeteries
- Waste Management – transfer station
- Plant, Equipment, Fleet, Private Works
- Rangers
- Reserves Management
- Fire & Emergency Management
- Waste Management – planning & monitoring

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S4	Sport and Recreation Facilities			
SP1.2b	S4	Provision of sporting and recreation facilities: <ul style="list-style-type: none"> ■ Cricket, football oval and hockey fields 	<ul style="list-style-type: none"> ■ cricket, football oval and hockey fields are maintained by the Shire and available for use by clubs and individuals ■ the fields are mowed once a week ■ some of the fields at the Show Grounds are on a burial ground and need to be relocated 	Increase	<ul style="list-style-type: none"> ■ establish new recreation precinct, with a multi-purpose recreation facility and aquatic facility to accommodate long term community needs
	S4	Tennis Courts	<ul style="list-style-type: none"> ■ four tennis courts are available for club training and tournaments ■ two tennis courts are freely available for public use ■ tennis courts are swept as required 	Maintain	<ul style="list-style-type: none"> ■ public courts upgraded to a multi ball sports facility; ■ night lighting to be fitted
	S4	BMX and Skate Park <ul style="list-style-type: none"> ■ BMX track at Morangup Community Centre ■ Skate park at Duidgee Park 	<ul style="list-style-type: none"> ■ BMX and skate park available for use ■ Skate Park is cleaned at least twice a week 	Maintain	
	S4	Bowling Greens	<ul style="list-style-type: none"> ■ bowling greens leased to and maintained by Bowling Club 	Maintain	

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S4	Racecourse and Equestrian Facilities	<ul style="list-style-type: none"> Grade parking area entrance annually prior to annual Racing Club event 	Maintain	
	S13	Parks, Playgrounds, Verges , Public Space			
SP1.3a	S13	Provision and maintenance of gardens, parks and playgrounds for the amenity of the community and visitors, including: <ul style="list-style-type: none"> Duidgee Park Newcastle Park Morangup Community Centre Playground 	Duidgee Park: <ul style="list-style-type: none"> free electric barbeque facilities, toilets, playground equipment for a range of ages and shady trees Toodyay Miniature Railway operates weekends mowed at least fortnightly and cleaned daily playground equipment maintained in a good condition according to the asset management plan Newcastle Park: <ul style="list-style-type: none"> playground equipment, grassed areas and large shelter mowed at least fortnightly and cleaned daily playground equipment is maintained in good condition according to the asset management plan Morangup Community Centre Playground: <ul style="list-style-type: none"> maintained by the Morangup Progress Association and is suitable for pre-primary and primary aged children 	Maintain	
	S13	Verge maintenance	<ul style="list-style-type: none"> encourage land owners to maintain verges spray verges once a year for weeds mow public verge areas every two months 	Maintain	
	S13	Green public spaces	<ul style="list-style-type: none"> planting and maintenance of flower beds at the library, in the main street, community centre, visitors centre and emergency services building 	Maintain	
	S18	Roads and Drainage			
	S18	Provision of roads and drainage that promote and maintain a safe and effective transport network			

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
SP1.3a SP1.3c	S18	Roads Construction and Maintenance: construction and maintenance of gravel and bitumen roads within the Shire of Toodyay, except for those roads maintained by WA Main Roads Department	<ul style="list-style-type: none"> 658.33km of road in the Shire roads constructed and maintained to a safe standard in accordance with Council policy and to MRWA standards Sealed roads - resealed every 20 years gravel sheeted roads - re-sheeted every 15 years 	Maintain	<ul style="list-style-type: none"> review levels of service for roads annually
SP1.3a SP1.3c	S18	Drainage Construction and Maintenance: install and maintain a safe and efficient drainage system that minimises the risk of flooding	<ul style="list-style-type: none"> 40 drainage structures 22km of underground pipes and culverts drainage infrastructure is generally in a good condition, but some areas need improvement 	Maintain	<ul style="list-style-type: none"> review levels of service for drainage annually
	S19	Footpaths and Cycleways			
SP1.3c SP3.2a SP3.2b SP3.2c SP1.6b	S19	Construction, maintainance and upgrades of footpaths and cycleways to a safe and accessible standard and linking key facilities	<ul style="list-style-type: none"> 7.88km of footpaths and cycleways gaps in the town pathways, which limit access to key facilities some pathways are not accessible to people with mobility impairments 	Increase	<ul style="list-style-type: none"> provide dual use pathways along riverside close key gaps in town paths network to improve access to facilities incremental upgrade and construction of new pathways to meet mobility impairment requirements improve tourism walks
	S15	Cemeteries			
	S15	2 Historic Cemetery 1 Current Cemetery	<ul style="list-style-type: none"> maintain cemeteries (parks and gardens) maintain cemetery registers customer service – bookings and engagement with funeral directors and relatives applications for monumental works dig graves and finish 	Increase	<ul style="list-style-type: none"> concept design plan prepared for Toodyay Cemetery which will provide the ability to be 'Project Ready' and allow for staged improvement

	S37	Plant, Equipment, Fleet, Private Works			
SP1.3a	S37	A range of plant, equipment and fleet which it uses to deliver services to the community	<ul style="list-style-type: none"> plant, equipment and fleet used to capacity and replaced according to asset management plan 	Maintain	
	S37	Plant for hire for private works within the Shire	<ul style="list-style-type: none"> Council plant is available for hire – only when the plant is not being used by Council 	Maintain	
	S14	Fire and Emergency			
	S14	Fire and emergency services	<ul style="list-style-type: none"> issue burning permits facilitates a local emergency management committee provides emergency management training seven volunteer bush fire brigades <ul style="list-style-type: none"> Bejoording Coondle Nunile Julimar Morangup Toodyay Central Toodyay Fire and Rescue Wattening 	Maintain	<ul style="list-style-type: none"> Reserves Management Officer appointed – also falls under S23 Environmental Management
	S11	Rangers			
	S11	Enforcement of State Government Acts and Shire local laws for the safety and wellbeing of the community through its Ranger services: <ul style="list-style-type: none"> Animal management Litter Parking Firebreak inspections 	<ul style="list-style-type: none"> rangers on call 24hrs/7 days/52 weeks a year animal management: <ul style="list-style-type: none"> stray animals – as required snip and chip day sterilisation of cats (grant funding) litter – as needed parking – patrol every day firebreak inspections of all properties Jan to Mar 	Increase	<ul style="list-style-type: none"> Cat Act implementation – impact uncertain cat pound built with grant funds in 2013/2014 increase animal management education

CORPORATE SERVICES

- Customer Service
- Strategic and Corporate Planning – also comes under Governance & requires input from all Departments
- Financial Management
- Human Resource Management
- Records Management
- Information Technology & Communications
- Major Projects, Contracts and Tenders – see Strategic & Corporate Planning note above
- Asset Management – see Strategic & Corporate Planning note above

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S29	Customer Service			
	S29	Customer service	<ul style="list-style-type: none"> ■ provide direct customer service and via telephone from 8.30am – 4.30pm Monday to Friday ■ manage booking of community halls and facilities 	Maintain	<ul style="list-style-type: none"> ■ Maintained – overall feedback appears positive – still streamlining booking process/procedure ■ Electronic key program implemented with responsible staff trained
	S30	Asset Management			
SP1.3a SP1.3b SP 1.3c	S30	Optimise the value and longevity of assets through sustainable asset management	<ul style="list-style-type: none"> ■ Asset Management Plan in place ■ asset data quality requires improvement 	Increase	<ul style="list-style-type: none"> ■ increase quality of data and sophistication of processes – a lot of work has been done in this area & majority of Land & Building information provided & ROMAN info updated ■ new AMP using NAMS.LITE templates from ACELG underway

4 Year Strategic Priorities	No.	Service Description	Current Service Level (2012/13)	Service Level Change - 4 Yrs	Service Level Change over 4 years (2013/14 - 2016/17)
	S27	Corporate Strategic Planning			
SP1.1b SP5.1b SP5.1c SP5.2a	S27	<p>Development and monitoring of Strategic Community Plan, Corporate Business Plan and informing strategies in accordance with the Local Government Act</p> <ul style="list-style-type: none"> annual review of Corporate Business Plan biennial review of Strategic Community Plan and the informing strategies, alternating between a mini and major review, aligned with elections review progress and re-set priorities for strategy development at each two yearly review undertake biennial Customer Service Satisfaction Survey 	<ul style="list-style-type: none"> Strategic Community Plan and Corporate Business Plan in place 	Increase	<ul style="list-style-type: none"> improve standard of integrated planning and reporting – underway – several plans are currently being reviewed/revised improve standard of business practice DLGC report from our participation in their Best Practice Program which will be brought to Council for consideration
	S31	Financial Management			
	S31	Effective and legislatively compliant financial management, so enabling the Shire to sustainably provide services to the community	<ul style="list-style-type: none"> financial management that meets all legislated requirements inform the community about the annual rates and fees through rates notices and annual budget prepare an annual report on the financial activities and the financial position of the Shire and make it accessible to the community Long Term Financial Plan in place 	Increase	<ul style="list-style-type: none"> improve budget structure - underway – ongoing process improved reporting - underway – ongoing process resolve legacy issues - underway – ongoing process improve standard of strategic financial planning - underway – ongoing process

	S32	Human Resource Management			
	S32	Manage human resources to deliver efficient, effective and services to the community	<ul style="list-style-type: none"> Workforce Plan in place recruitment as required payroll system maintained performance management system in place training and development as required administer requirements of the Occupational Health and Safety Act 	Increase	<ul style="list-style-type: none"> updated Position Descriptions - underway – ongoing process improve documenting HR policies and procedures - underway – delayed whilst waiting on full policy review to occur & determination made in regards to Council vs Administration Policies improve payroll system – have requested that SAHR attend other Councils to enhance our processes & systems improve performance management system a more strategic approach to training and development - underway – hopeful that February 2016 Reviews will provide more information

	S34	Records Management and IT			
	S34	<ul style="list-style-type: none"> Records management - manage the Shire's record to ensure retention of information and proper disposal of dated information Information Technology - manage the shire's IT to enable the organisation to effectively deliver services to the community 	<ul style="list-style-type: none"> records management through Synergy information technology <ul style="list-style-type: none"> technical support network management Telstra agreements hardware: new, expiration, renewals and rollout software/licences: new, expiration, renewals and rollout 	Increase	<ul style="list-style-type: none"> better trained users – training room within new depot facility to be set up in 2016 digitise microfiche records – early enquiries appear too costly but we are continuing to investigate other options complete upgrade and integration of Shire services - underway - ongoing process
	S36	Licensing			
	S36	Licensing facilities for vehicle registrations, plates, drivers licence, learners permits, firearm, boat and trailer renewals	<ul style="list-style-type: none"> Process application for licenses in a timely and efficient manner 	Divest	N/A – service transferred to Australia Post
	S33	Major Projects, Contracts & Tenders			
	S33	<ul style="list-style-type: none"> Manage major projects Process contracts and tenders 	<ul style="list-style-type: none"> manage major projects on budget and to time process contracts and tenders in compliance with the Act and regulations 	Increase	<ul style="list-style-type: none"> improve standard of project management through staff training improve procurement through greater use of WALGA preferred provider list (not to disadvantage local suppliers)

CHIEF EXECUTIVE OFFICER

- Economic Development and Tourism
- Communication and Marketing
- Community Consultation & Engagement – detail under Community Development
- Major Projects, Contracts and Tenders – detail under Corporate Services
- Strategic and Corporate Planning Tenders – detail under Manager Corporate Services

4 Year Strategic Priorities	No.	Service Description	Current Level of Service (2012/13)	Service Level Change - 4 Yrs	Level of Service Change over 4 years (2013/14 - 2016/17)
	S26	Governance, Advocacy and Collaboration			
SP5.2b	S26	Members: support excellence in governance - provide support, advice and information to elected members	<ul style="list-style-type: none"> ■ provides accurate and timely advice and information to members through agendas, meetings and forums: <ul style="list-style-type: none"> - distribute agendas the Wed prior to the Tues meeting - record and distribute timely and accurate minutes ■ follow up on Council resolutions 	Increase	<ul style="list-style-type: none"> ■ elected member training an ongoing process ■ undertake a survey of elected members to determine needs and preferences
	S26	Governance: the Shire maintains a high standard or governance and accountability	<ul style="list-style-type: none"> ■ maintain a register of delegations from Council to CEO, employees and Committees (reviewed 2013) ■ submit Compliance Return to DLG by 31 March ■ unqualified audit 2011/2012 ■ monitor compliance with the code of conduct ■ provide advice to Council as required 	Maintain	<ul style="list-style-type: none"> ■ participant in DLGC Better Practice Review Program with report to go to Council in May 2016 with outcomes & actions.
SP5.3a SP5.3b	S26	Advocacy: <ul style="list-style-type: none"> ■ advocacy on key issues of community interest ■ building relationships with key stakeholders to better understand issues and to influence key decisions affecting Shire and lobby for grant funding 	<ul style="list-style-type: none"> ■ the CEO maintains open door to discuss important issues with local stakeholders and is available to attend community meetings and functions ■ the CEO liaises with the GP network and provides subsidised premises for medical services to support health services in Toodyay ■ builds relationships with key state and federal agencies - in 2012/2013 the Shire met Minister for Regional Development and the new State Member 	Increase	<ul style="list-style-type: none"> ■ improve advocacy through more effective engagement ■ lobby Federal and State Members, Agencies and Departments on key issues of community interest - initial focus on new recreation precinct

4 Year Strategic Priorities	No.	Service Description	Current Level of Service (2012/13)	Service Level Change - 4 Yrs	Level of Service Change over 4 years (2013/14 - 2016/17)
	S26	Regional Collaboration: <ul style="list-style-type: none"> collaboration with local governments in the region for the benefit of the Toodyay community 	<ul style="list-style-type: none"> Effective member of Avon Regional Organisation Council (AROC) to achieve scale for key projects and share resources: <ul style="list-style-type: none"> aged care accommodation share a Community Emergency Manager and Recreation Officer 	Increase	<ul style="list-style-type: none"> work with AROC to attract younger families, including FiFO residents resource sharing with neighbouring local governments
	S26	Policies and Local Laws:	<ul style="list-style-type: none"> 25 local laws (13 current and 12 due for review) 	Increase	<ul style="list-style-type: none"> all local laws up to date
	S38	Communication and Marketing			
	S38	Promotion of the Shire through various media.	<ul style="list-style-type: none"> once a fortnight a short segment on the Radio (Radio West 86.4 AM Northam) "Around the Towns" – share information on what is currently happening in Toodyay ie. community engagement meetings, road works being undertaken, upcoming events etc. monthly two page spread in the Herald advertise in various publications, which are available in the Visitors Centre – some of the main publications are Experience Perth, Toodyay a Valley for All Seasons and Pioneer Pathway brochure which links a number of the towns together by promoting a country drive with history 	Increase	<ul style="list-style-type: none"> Community Engagement Plan to be completed in 2016/2017 & will include Advocacy Strategy increase the promotion of the Shire of Toodyay with the possibility of a short segment through a new TV series participated in the WA Weekender; decision not to proceed with Russell Goodrich segment need to start monitoring promotion to ensure best value for dollar spent
	S32	Economic Development			
SP2.1a	S32	Promotion of economic development	New service	Increase	<ul style="list-style-type: none"> Economic Development Plan developed that prioritises actions for implementation with relevant stakeholders from Year Two onwards

4 Year Strategic Priorities	No.	Service Description	Current Level of Service (2012/13)	Service Level Change - 4 Yrs	Level of Service Change over 4 years (2013/14 - 2016/17)
					covering relevant industries, business and community issues

HOW WE TEST OUR EFFICIENCY AND EFFECTIVENESS

RECENT IMPROVEMENTS

- cultural transformation to a customer focused organisation
- open door policy for community organisations
- flatter, more efficient organisational structure

PLANNED IMPROVEMENTS

- key plans that will fill the gaps in strategic direction and prioritisation
- simplification of land use planning policies – underway/progressing

AREAS FOR INVESTIGATION

- pilot project for Wheatbelt Digital Strategy – to be investigated
- pursue digital opportunities, e.g. “Toodyay-pedia” and training for residents on digital content through ABC Open – Stage 2 underway with a possible Stage 3 to be implemented
- QR codes for Shire buildings etc – underway/progressing

WHAT DIDN'T MAKE THE CUT

The CBP faithfully implements the first four years of the Strategic Community Plan. Some timings have changed to reflect funding processes and the needs of project partners. Once the SCP review is completed, the CBP will be reviewed again to ensure full integration between the Plans.

SUMMARY OF OUR WORKFORCE PLAN

WORKFORCE REQUIREMENTS

Some changes have occurred with positions added or altered but a complete review WMP in August 2015 has provided direction and actions to be implemented.

Other additions will be required new facilities/services come on-stream, such as pool and recreation personnel, cleaner, tourism/marketing, mechanic, purchasing, technical.

WORKFORCE STRATEGIES

The next four years sees us continuing to implement effective workforce strategies to attract and retain great staff. Key elements are as follows:

- attractive pay
- lieu days for Easter Tuesday and 2 January
- workplace flexibility
- career development opportunities
- corporate recreation – health & wellbeing programs being initiated
- refurbishment of working areas – architect engaged as per Council resolution - report to be presented shortly on three alternatives for administration
- shared staff – no progress as yet

These are set out in more detail in the Workforce Management Plan.

SUMMARY OF OUR ASSET MANAGEMENT PLANS

The following table gives an outline of the current state of our assets and what they will be like at the end of four years.

Asset	Current state	Future state (4 years)	Future state (10 years)
Community and sporting facilities	<ul style="list-style-type: none"> ■ Sporting facilities need to be relocated and consolidated to a central location due to serious tenure and site constraints ■ Land acquisition completed 2013/2014 ■ Completed Recreation Precinct Master Plan 	<ul style="list-style-type: none"> ■ New football and hockey fields established ■ Changerooms completed ■ Aquatic facility completed 	<ul style="list-style-type: none"> ■ Building of new facilities in central location ■ Establish new recreation precinct to meet long term needs of community ■ Investment in multi purpose recreation facility
Roads	<ul style="list-style-type: none"> ■ Above average with substantial upgrades over the past ten years. ■ Shortfall with regard to the projected demands of restricted access vehicles. (RAV), which are very large and/or very heavy vehicles. 	<ul style="list-style-type: none"> ■ Overall road network in a satisfactory condition with timely remedial work to prevent slipping into a poor condition and associated cost escalation. ■ Network information complete, thorough and current. 	<ul style="list-style-type: none"> ■ Overall road network in a satisfactory condition with timely remedial work to prevent slipping into a poor condition and associated cost escalation. ■ Need to assess RAV requirements ■ Lobby for bypass

Asset	Current state	Future state (4 years)	Future state (10 years)
Drainage	<ul style="list-style-type: none"> ■ Incomplete and inadequate drainage network, being placed under stress due to climate change. ■ Increasingly unable to cope with changing weather resulting in higher incidence of local flooding. 	<ul style="list-style-type: none"> ■ Improved engineering solutions - increase drainage capacity as roads renewed and as localised drainage failures resolved. 	<ul style="list-style-type: none"> ■ Improved engineering solutions - increase drainage capacity as roads renewed and as localised drainage failures resolved.
Footpaths and Dual-Use Paths	<ul style="list-style-type: none"> ■ Footpaths are generally in a poor condition. ■ Dual use paths are generally in a reasonable condition, but there are some gaps. ■ Pathway upgrades included in roads projects where appropriate ■ Results of DAIP review included in pathway plans 	<ul style="list-style-type: none"> ■ Significant gaps identified and filled. ■ Funding opportunities identified and accessed ■ Pathway upgrades included in roads projects when appropriate. ■ Results of review of DAIP included in pathway plans. ■ Overall network in a satisfactory condition with timely remedial work to prevent slipping into a poor condition and associated cost escalation. 	<ul style="list-style-type: none"> ■ Progressive upgrade or replacement with dual use pathways. ■ Overall network in a satisfactory condition with timely remedial work to prevent slipping into a poor condition and associated cost escalation.
Parks and equipment	<ul style="list-style-type: none"> ■ Ranging from poor to good. 	<ul style="list-style-type: none"> ■ Parks and associated equipment in a safe and functional condition. ■ Periodic equipment inspections in place and documented. 	<ul style="list-style-type: none"> ■ Parks and associated equipment in a safe and functional condition.

STRATEGIC RISK MANAGEMENT

Risk Category (where risk arises)	Risk Description	What Risk Controls are required?
Political	Local Government Reform: delivery slowed by process and lower priority on Toodyay by new Local Government	Strategic Community Plan ✓ - under review Corporate Business Plan ✓ - under review Lobbying and advocacy Ongoing engagement with neighbouring Shires
Political	Core changes to Local Government - rating powers	Long Term Financial Plan (LTFP) ✓ - under review Lobbying and advocacy Community Engagement Plan
Political / Management Interface	Breakdown in relationship between Shire President / Council and CEO	Regular meetings CEO / Shire President ✓ CEO performance review process Code of Conduct and relevant policies ✓ - under review Councillor training and induction ✓ - progressing
Financial	Reduced capital program linked to increased costs	Long Term Financial Plan (LTFP) ✓ - under review Budget process ✓ - under review – ongoing process Project Management systems/controls – to be implemented Asset Management Plans ✓ - under review
Financial	Reduced external grants / funding	Long Term Financial Plan (LTFP) ✓ - under review Budget process ✓ - under review – ongoing process Lobbying and advocacy

Financial	Employee cost rises above assumption	Long Term Financial Plan (LTFP) - under review Workforce Plan (WFP) - reviewed August 2015 action plan underway
Economic	Major economic downturn	Long Term Financial Plan (LTFP) - under review
Human Resources	Lack of available skilled staff	Workforce Plan (WFP) - reviewed August 2015 action plan underway
Human Resources	Lack of available skilled contractors / suppliers	Tender and Procurement Process Workforce Plan - reviewed August 2015 action plan underway
Environmental	Impact of Climate Change above assumption	Environment Plan - completed – action plan underway Drainage system capacity increased when making routine replacements
Environmental	Disasters i.e. bushfire / flood/ storm/ train derailment	Local Emergency Management Arrangements Local Recovery Plan Local Planning Scheme Fire egress and burnoff Volunteer bushfire brigades
Property/Systems	Loss of Administration Centre functions	Insurance ✓ - reviewed annually – ongoing process Corporate Business Plan - under review Asset Management Plan - under review
Social	Pandemic / flu outbreaks/ exotic diseases/ livestock or crop disease	Local Emergency Management Arrangements Business Continuity Plan - draft completed – to be endorsed Local Health Plan - yet to be enacted

HOW WILL WE KNOW IF THE PLAN IS SUCCEEDING

CBP KEY PROGRAM/ SERVICE INDICATORS

Strategic Priorities	CBP Key Program/ Service Indicators	Desired Trend/Target
SP1.3a	Roads % of roads in a satisfactory or better condition	Maintain
SP1.3a SP3.2 SP1.6b	Pathways and Cycleways % of pathways in a satisfactory or better condition	Increasing
SP1.1a	Community Engagement Plan Preparation of a Community Engagement Plan (Ongoing indicators will be developed as part of the Plan)	Completed
SP1.2a	Recreation Plan Preparation of a Recreation Plan (Ongoing indicators will be developed as part of the Plan)	Completed
SP2.1a	Economic Development Plan Preparation of an Economic Development Plan (Ongoing indicators will be developed as part of the Plan)	Completed
SP4.2	Environmental Plan Preparation of an Environmental Plan (Ongoing indicators will be developed as part of the Plan)	Completed
SP5.3	Advocacy Effective advocacy on key issues of community interest (Evaluation of the effectiveness of advocacy on key issues.)	Increasing
SP1.1b	Customer Satisfaction – Customer Satisfaction with the Services delivered by the Shire of Toodyay (Obtain baseline and undertake first Customer Satisfaction Survey in 2013/2014)	Establish baseline

FINANCIAL MANAGEMENT

Financial Management Indicators	Desired Trend/Target
Operating Surplus Ratio The extent to which revenues raised cover operational expense only or are available for capital funding purposes.	10% or greater
Current Ratio The liquidity position of a local government that has arisen from the past years transactions.	1:1 or greater
Debt Service Cover Ratio The ratio of cash available for debt servicing to interest, principal and lease payments.	2 or greater
Own Source Revenue Coverage Ratio An indicator of a local government's ability to cover its costs through its own revenue efforts.	Between 40% and 60%

ASSET MANAGEMENT

Asset Management Indicators	Desired Trend/Target
Asset Consumption Ratio The ratio highlights the aged condition of the local government's stock of physical assets.	50% or greater
Asset Sustainability Ratio This measures the extent to which assets managed by the local government are being replaced as they reach the end of their useful lives.	90% or greater
Asset Renewal Funding Ratio This indicates whether the local government has the financial capacity to fund asset renewal as required, and can continue to provide existing levels of services in future, without: <ul style="list-style-type: none"> – additional operating income; – reductions in operating expenses; or – an increase in net financial liabilities above that currently projected. 	Between 75% - 95%.

WORKFORCE MANAGEMENT

Workforce/ HR Management Indicators	Desired Trend/Target
Staff Turnover	15% or less
Employee Satisfaction	Establish Baseline

Revision / Progress:

10 July 2015 – send email to CEO requesting update/revision of CBP Executive Summary

2 December 2015 – send first draft of CEO, MCD, MPD & MWS requesting feedback

23 December 2015 – send reminder & draft to CEO, MCD, MPD & MWS requesting feedback

4 January 2016 – meet with CEO, MCD, MPD & MWS to discuss draft – feedback notes from meeting to be compiled into amended draft & provided to SMG by Friday 8 January 2016 (MPD & MCD provided initial information in writing)

7 January 2016 – updated after meeting

12 January 2016 – updated & sent to SMG after more information received

29 January 2016 – MCS & MCD met to clarify

4 February 2016 – updated version sent to SMG awaiting final information

15 March 2016 – email to CEO, Senior Staff & EA – last call for final information

29 March 2016 – present to Ordinary Meeting of Council – deferred to April 2016 Forum for consideration

12 April 2016 – presented to Council at April 2016 Forum for consideration

To be taken to Council Meeting Tuesday 26 April 2016 – Adopted Resolution No. 47/04/16

SHIRE OF TOODYAY
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

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COMMUNITY VISION

We are a vibrant rural community that respects our environment, celebrates our past and embraces a sustainable future. Local Government and community working together to obtain the best possible social, economic and environmental outcomes for the people of Toodyay.

Principal place of business:

15 Fiennes Street
Toodyay WA 6566

**SHIRE OF TOODYAY
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

*LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Toodyay for the financial year ended 30 June 2018 is based on proper accounts and records to present fairly the financial position of the Shire of Toodyay of 30 June 2018 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed as authorisation of issue on the Eleventh day of December 2018



Stan Scott
Chief Executive Officer

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
Revenue				
Rates	21 (a)	6,194,796	6,244,986	6,161,254
Operating grants, subsidies and contributions	2	2,098,949	4,323,251	3,101,107
Fees and charges	2	1,234,052	1,271,650	1,228,888
Interest earnings	2 (a)	181,060	215,000	209,279
Other revenue	2 (a)	3,719,967	20,000	786,458
		<u>13,428,824</u>	<u>12,074,887</u>	<u>11,486,986</u>
Expenses				
Employee costs		(4,179,392)	(4,296,690)	(4,112,258)
Materials and contracts		(6,060,715)	(6,281,733)	(3,267,924)
Utility charges		(237,777)	(223,328)	(157,623)
Depreciation on non-current assets	9(b)	(4,060,534)	(5,077,500)	(5,330,539)
Interest expenses	2 (a)	(116,796)	(125,584)	(139,118)
Insurance expenses		(255,850)	(280,013)	(270,887)
Other expenditure		(89,676)	(116,500)	(86,343)
		<u>(15,000,739)</u>	<u>(16,401,348)</u>	<u>(13,364,692)</u>
		<u>(1,571,916)</u>	<u>(4,326,461)</u>	<u>(1,877,706)</u>
Non-operating grants, subsidies and contributions	2	833,982	1,992,177	1,400,923
Profit on asset disposals	9 (a)	2,544	89,959	0
(Loss) on asset disposals	9 (a)	(20,108)	(133,746)	(109,633)
(Loss) on revaluation of Parks & Ovals	8(b)	(767,717)	0	0
Net result		(1,523,214)	(2,378,071)	(586,416)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	10	(922,767)	0	(4,580,970)
Total other comprehensive income		(922,767)	0	(4,580,970)
Total comprehensive income		(2,445,982)	(2,378,071)	(5,167,386)

This statement is to be read in conjunction with the accompanying notes.

**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
Revenue	2 (a)			
Governance		69,310	49,500	166,278
General purpose funding		7,926,279	7,347,310	8,759,813
Law, order, public safety		812,792	344,520	655,608
Health		59,129	71,500	61,358
Education and welfare		15,240	20,240	30,481
Housing		6,519	0	826
Community amenities		732,273	717,650	723,000
Recreation and culture		121,624	140,500	141,967
Transport		181,117	125,128	225,375
Economic services		210,050	240,900	409,822
Other property and services		3,294,491	3,017,639	312,458
		<u>13,428,824</u>	<u>12,074,887</u>	<u>11,486,986</u>
Expenses	2 (a)			
Governance		(878,304)	(829,494)	(963,904)
General purpose funding		(388,397)	(422,135)	(352,157)
Law, order, public safety		(998,526)	(1,018,697)	(1,083,813)
Health		(285,465)	(296,840)	(279,418)
Education and welfare		(61,892)	(66,969)	(39,906)
Housing		(38,474)	(136,489)	(134,723)
Community amenities		(1,245,727)	(1,216,947)	(1,238,986)
Recreation and culture		(1,383,753)	(1,775,932)	(1,788,893)
Transport		(4,424,402)	(5,220,701)	(5,176,544)
Economic services		(1,106,429)	(1,236,681)	(1,182,475)
Other property and services		(4,072,575)	(4,054,879)	(984,755)
		<u>(14,883,944)</u>	<u>(16,275,764)</u>	<u>(13,225,574)</u>
Finance Costs	2 (a)			
Recreation and culture		(70,965)	(75,969)	(83,051)
Transport		(36,289)	(38,784)	(43,155)
Economic services		(4,547)	(4,940)	(5,904)
Other property and services		(4,995)	(5,891)	(7,008)
		<u>(116,796)</u>	<u>(125,584)</u>	<u>(139,118)</u>
		<u>(1,571,916)</u>	<u>(4,326,461)</u>	<u>(1,877,706)</u>
Non-operating grants, subsidies and contributions	2	833,982	1,992,177	1,400,923
Profit on disposal of assets	9 (a)	2,544	89,959	0
(Loss) on disposal of assets	9 (a)	(20,108)	(133,746)	(109,633)
(Loss) on revaluation of Parks & Ovals	8(b)	<u>(767,717)</u>	<u>0</u>	<u>0</u>
		48,701	1,948,390	1,291,290
Net result		<u>(1,523,214)</u>	<u>(2,378,071)</u>	<u>(586,416)</u>
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	10	(922,767)	0	(4,580,970)
Total other comprehensive income		<u>(922,767)</u>	<u>0</u>	<u>(4,580,970)</u>
Total comprehensive income		<u>(2,445,982)</u>	<u>(2,378,071)</u>	<u>(5,167,386)</u>

This statement is to be read in conjunction with the accompanying notes.

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2018**

	NOTE	2018 \$	2017 \$
CURRENT ASSETS			
Cash and cash equivalents	3	5,245,342	5,182,469
Trade and other receivables	5	1,312,444	728,832
Inventories	6	61,366	48,220
TOTAL CURRENT ASSETS		6,619,152	5,959,521
NON-CURRENT ASSETS			
Other receivables	5	230,161	224,771
Property, plant and equipment	7	31,649,814	31,909,691
Infrastructure	8	116,920,918	119,839,714
TOTAL NON-CURRENT ASSETS		148,800,893	151,974,176
TOTAL ASSETS		155,420,045	157,933,697
CURRENT LIABILITIES			
Trade and other payables	11	423,369	320,393
Current portion of long term borrowings	12 (a)	240,977	228,744
Provisions	13	677,907	643,240
TOTAL CURRENT LIABILITIES		1,342,253	1,192,377
NON-CURRENT LIABILITIES			
Long term borrowings	12 (a)	1,818,124	2,059,101
Provisions	13	82,909	59,476
TOTAL NON-CURRENT LIABILITIES		1,901,033	2,118,577
TOTAL LIABILITIES		3,243,286	3,310,954
NET ASSETS		152,176,758	154,622,740
EQUITY			
Retained surplus		61,976,052	63,667,424
Reserves - cash backed	4	3,320,454	3,152,297
Revaluation surplus	10	86,880,252	87,803,019
TOTAL EQUITY		152,176,758	154,622,740

This statement is to be read in conjunction with the accompanying notes.

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2018**

		RETAINED SURPLUS	RESERVES - CASH BACKED	REVALUATION SURPLUS	TOTAL EQUITY
	NOTE	\$	\$	\$	\$
Balance as at 1 July 2016		64,281,659	3,124,478	92,383,989	159,790,126
Comprehensive income					
Net result		(586,416)	0	0	(586,416)
Changes on revaluation of assets	10	0	0	(4,580,970)	(4,580,970)
Total comprehensive income		(586,416)	0	(4,580,970)	(5,167,386)
Transfers from/(to) reserves		(27,818)	27,818	0	0
Balance as at 30 June 2017		63,667,424	3,152,297	87,803,019	154,622,740
Comprehensive income					
Net result		(1,523,214)	0	0	(1,523,214)
Changes on revaluation of assets	10	0	0	(922,767)	(922,767)
Total comprehensive income		(1,523,214)	0	(922,767)	(2,445,981)
Transfers from/(to) reserves		(168,157)	168,157	0	0
Balance as at 30 June 2018		61,976,052	3,320,454	86,880,252	152,176,758

This statement is to be read in conjunction with the accompanying notes.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		6,117,240	6,244,986	6,301,409
Operating grants, subsidies and contributions		1,658,724	4,323,251	3,045,191
Fees and charges		1,234,052	1,271,650	1,247,489
Interest earnings		181,060	215,000	209,278
Goods and services tax		784,383	0	734,983
Other revenue		3,719,967	20,000	786,458
		13,695,426	12,074,887	12,324,808
Payments				
Employee costs		(4,157,976)	(4,296,690)	(4,176,749)
Materials and contracts		(5,940,214)	(6,281,733)	(3,184,385)
Utility charges		(237,777)	(223,328)	(157,623)
Interest expenses		(118,300)	(125,584)	(141,389)
Insurance expenses		(255,850)	(280,013)	(270,887)
Goods and services tax		(848,093)	0	(710,410)
Other expenditure		(89,676)	(116,500)	(86,343)
		(11,647,886)	(11,323,848)	(8,727,785)
Net cash provided by (used in) operating activities	14	2,047,540	751,039	3,597,023
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(830,500)	(741,400)	(997,229)
Payments for construction of infrastructure		(1,941,404)	(3,743,109)	(3,117,678)
Non-operating grants, subsidies and contributions		833,981	1,992,177	1,400,923
Proceeds from sale of fixed assets		181,999	831,100	86,909
Net cash provided by (used in) investment activities		(1,755,924)	(1,661,232)	(2,627,075)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of long term borrowings		(228,745)	(228,744)	(269,579)
Net cash provided by (used in) financing activities		(228,745)	(228,744)	(269,579)
Net increase (decrease) in cash held		62,872	(1,138,937)	700,369
Cash at beginning of year		5,182,469	5,182,469	4,482,102
Cash and cash equivalents at the end of the year	14	5,245,342	4,043,532	5,182,469

This statement is to be read in conjunction with the accompanying notes.

**RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
OPERATING ACTIVITIES				
Net current assets at July 1 b/fwd - surplus/(deficit)		2,062,828	2,062,788	1,659,811
		2,062,828	2,062,788	1,659,811
Revenue from operating activities (excluding rates)				
Governance		69,310	49,500	166,278
General purpose funding		1,696,377	1,102,324	2,647,427
Law, order, public safety		812,792	344,520	655,608
Health		59,129	71,500	61,358
Education and welfare		15,240	20,240	30,481
Housing		6,519	0	826
Community amenities		732,273	717,650	723,000
Recreation and culture		121,624	140,500	141,967
Transport		181,117	125,128	225,375
Economic services		210,050	330,859	409,822
Other property and services		3,297,034	3,017,639	312,459
		7,201,465	5,919,860	5,374,601
Expenditure from operating activities				
Governance		(878,304)	(829,494)	(963,904)
General purpose funding		(388,397)	(422,135)	(352,157)
Law, order, public safety		(998,526)	(1,018,697)	(1,083,813)
Health		(285,465)	(296,840)	(279,418)
Education and welfare		(61,892)	(66,969)	(39,906)
Housing		(38,474)	(136,489)	(134,723)
Community amenities		(1,245,727)	(1,216,947)	(1,238,986)
Recreation and culture		(1,454,718)	(1,851,901)	(1,871,944)
Transport		(4,460,691)	(5,259,485)	(5,219,699)
Economic services		(1,110,976)	(1,308,754)	(1,188,379)
Other property and services		(4,876,748)	(4,127,383)	(1,101,398)
		(15,799,918)	(16,535,094)	(13,474,327)
Operating activities excluded				
(Profit) on disposal of assets	9 (a)	(2,544)	(89,959)	0
Loss on disposal of assets	9 (a)	20,108	133,746	109,633
Loss on revaluation of fixed assets	8(b)	767,717	0	0
Movement in deferred pensioner rates (non-current)		(5,390)	0	(114,576)
Movement in employee benefit provisions (non-current)		23,433	0	(10,767)
Depreciation and amortisation on assets	9 (b)	4,060,534	5,077,500	5,330,539
Amount attributable to operating activities		(1,671,767)	(3,431,159)	(1,125,086)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		833,982	1,992,177	1,400,923
Proceeds from disposal of assets	9 (a)	181,999	831,100	86,909
Purchase of property, plant and equipment		(830,500)	(741,400)	(997,228)
Purchase and construction of infrastructure		(1,905,549)	(3,743,109)	(3,117,678)
Amount attributable to investing activities		(1,720,068)	(1,661,232)	(2,627,074)
FINANCING ACTIVITIES				
Repayment of long term borrowings	12 (a)	(228,745)	(228,744)	(269,579)
Transfers to reserves (restricted assets)	4	(395,654)	(979,250)	(306,357)
Transfers from reserves (restricted assets)	4	227,497	173,417	278,539
Amount attributable to financing activities		(396,902)	(1,034,577)	(297,397)
Surplus(deficiency) before general rates		(3,788,737)	(6,126,968)	(4,049,557)
Total amount raised from general rates	21	6,229,902	6,244,986	6,112,386
Net current assets at June 30 c/fwd - surplus/(deficit)	22	2,441,165	118,018	2,062,829

This statement is to be read in conjunction with the accompanying notes.

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations.), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

The Local Government (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or any other sporting or recreational facility of state or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008 have not been recognised in this financial report. This is not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 24 to these financial statements.

2 REVENUE AND EXPENSES

(a) Revenue

Other revenue

Reimbursements and recoveries
Other

2018 Actual	2018 Budget	2017 Actual
\$	\$	\$
3,700,707	0	767,677
19,260	20,000	18,781
3,719,967	20,000	786,458

Fees and Charges

Governance
General purpose funding
Law, order, public safety
Health
Housing
Community amenities
Recreation and culture
Economic services
Other property and services

1,472	0	1,740
27,383	33,000	31,102
80,230	72,100	72,411
59,129	71,000	61,358
6,226	0	826
715,147	702,650	696,772
75,388	72,500	69,434
192,781	232,900	256,940
76,296	87,500	38,305
1,234,052	1,271,650	1,228,888

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

Grant Revenue

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

Operating grants, subsidies and contributions

Governance
General purpose funding
Law, order, public safety
Health
Education and welfare
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2018 Actual	2018 Budget	2017 Actual
\$	\$	\$
1,475,488	49,500	2,254,646
0	834,324	0
487,123	272,420	483,295
0	500	0
15,240	20,240	30,481
0	15,000	0
35,829	68,000	56,635
73,628	125,128	126,168
11,641	8,000	149,882
0	2,930,139	0
2,098,949	4,323,251	3,101,107

Non-operating grants, subsidies and contributions

Law, order, public safety
Recreation and culture
Transport

10,000	64,058	0
50,455	1,158,000	4,200
773,527	770,119	1,396,723
833,982	1,992,177	1,400,923

Total grants, subsidies and contributions

2,932,931	6,315,428	4,502,030
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SIGNIFICANT ACCOUNTING POLICIES

Grants, Donations and Other Contributions

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

Grants, Donations and Other Contributions (Continued)

a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 20. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current period.

Interest earnings

- Reserve funds
- Other funds
- Other Interest Revenue (refer note)

2018 Actual	2018 Budget	2017 Actual
\$	\$	\$
72,562	70,000	76,356
32,154	60,000	51,887
76,344	85,000	81,036
181,060	215,000	209,279

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

2 REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report
- Other Services

2018	2017
\$	\$
16,250	16,500
31,775	14,502
48,025	31,002

Interest expenses (finance costs)

Debenturs (refer Note)

116,796	139,118
116,796	139,118

3 CASH AND CASH EQUIVALENTS

	NOTE	2018	2017
		\$	\$
Unrestricted		1,876,957	1,524,991
Restricted		3,368,385	3,657,478
		5,245,342	5,182,469

The following restrictions have been imposed by regulations or other externally imposed requirements:

Employee Entitlement Reserve	4	243,741	219,237
Anzac 100th Anniversary Reserve	4	0	87,418
Asset Development Reserve	4	159,676	175,752
CCTV Monitoring & Maintenance Reserve	4	16,179	15,812
Emergency Management Reserve	4	72,159	70,521
Newcastle Footbridge & Pedestrian Overpass Reserve	4	36,864	26,176
Heritage Asset Reserve	4	10,693	10,450
Information Technology Reserve	4	21,622	21,131
Plant Replacement Reserve	4	145,568	181,355
Recreation Development Reserve	4	1,844,990	1,803,099
Refuse Reserve	4	110,493	107,984
Road Contribution Reserve	4	328,391	262,413
Swimming Pool Reserve	4	107,937	105,486
Strategic Access & Egress Reserve	4	146,637	50,465
Morangup Community Centre Reserve	4	15,348	15,000
Community Bus Reserve	4	60,159	0
Unspent grants	20	47,926	505,179
		3,368,385	3,657,478

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk

Cash and cash equivalents (Continued)

of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

4 RESERVES - CASH BACKED

	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual Transfer (from)	2018 Actual	2018 Budget Opening Balance	2018 Budget Transfer to	2018 Budget Transfer (from)	2018 Budget Closing Balance	2017 Actual Opening Balance	2017 Actual Transfer to	2017 Actual Transfer (from)	2017 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement Reserve	219,237	67,187	(42,684)	243,740	219,237	85,000	(50,000)	254,237	312,585	26,653	(120,000)	219,238
Anzac 100th Anniversary Reserve	87,418	1,325	(88,743)	0	87,417	1,000	(88,417)	0	36,077	51,340	0	87,417
Asset Development Reserve	175,752	3,924	(20,000)	159,676	175,752	670,000	(20,000)	825,752	171,744	4,008	0	175,752
CCTV Monitoring & Maintenance Reserve	15,812	367	0	16,179	15,812	250	0	16,062	10,510	5,302	0	15,812
Emergency Management Reserve	70,521	1,638	0	72,159	70,251	5,000	0	75,251	44,216	26,305	0	70,521
Newcastle Footbridge & Pedestrian Overpass Reserv	26,176	10,688	0	36,864	26,176	15,000	0	41,176	15,703	10,473	0	26,176
Heritage Asset Reserve	10,450	243	0	10,693	10,450	5,000	0	15,450	10,202	248	0	10,450
Information Technology Reserve	21,131	491	0	21,622	21,131	500	0	21,631	15,703	5,428	0	21,131
Plant Repalcement Reserve	181,355	4,213	(40,000)	145,568	181,355	4,000	0	185,355	206,621	24,734	(50,000)	181,355
Rates Review Reserve	0	0	0	0	0	0	0	0	105,968	2,571	(108,539)	0
Recreation Development Reserve	1,803,099	41,891	0	1,844,990	1,803,099	35,000	0	1,838,099	1,760,395	42,703	0	1,803,098
Refuse Reserve	107,984	2,509	0	110,493	107,984	2,000	0	109,984	105,426	2,558	0	107,984
Road Contribution Reserve	262,413	102,048	(36,070)	328,391	262,413	34,500	0	296,913	226,343	36,070	0	262,413
Swimming Pool Reserve	105,486	2,451	0	107,937	105,486	2,000	0	107,486	102,987	2,499	0	105,486
Strategic Access & Egress Reserve	50,465	96,172	0	146,637	50,465	100,000	0	150,465	0	50,465	0	50,465
Morangup Community Centre Reserve	15,000	348	0	15,348	15,000	0	(15,000)	0	0	15,000	0	15,000
Community Bus Reserve	0	60,159	0	60,159	0	20,000	0	20,000	0	0	0	0
	3,152,299	395,654	(227,497)	3,320,454	3,152,028	979,250	(173,417)	3,957,861	3,124,480	306,357	(278,539)	3,152,298

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use Purpose of the reserve
Employee Entitlement Reserve	Funds set aside to provide for paymnet of Employee Entitlement liabilities
Anzac 100th Anniversary Reserve	Funds set aside for the celebration and commemoration of the 100th Anzac Anniversary
Asset Development Reserve	Funds set aside for the future purchase and/or development of assets
CCTV Monitoring & Maintenance Reserve	Funds set aside for the replacement, expansion and maintenance of CCTV within the Shire of Toodyay
Emergency Management Reserve	Funds set aside to assist in emergency management and recovery
Newcastle Footbridge & Pedestrian Overpass Reserve	Funds set aside for the maintenance and upkeep of Newcastle Footbridge and Pedestrian Overpass
Heritage Asset Reserve	Funds set aside for the preservation and/or purchase of Built Heritage assests of significance within the Shire of Toodyay
Information Technology Reserve	Funds set aside for the replacement and maintenace of computer hardware
Plant Repalcement Reserve	Funds set aside for the ongoing upgrade and replacement of Council owned plant
Rates Review Reserve	Funds set aside to conduct a rates review and to obtain current property valuations when the review is complete
Recreation Development Reserve	Funds set aside for the development of recreation facilities within the Recreation precinct located adjacent to the District High School
Refuse Reserve	Funds set aside for the development and maintenance of the Shire of Toodyay Waste Transfer Station
Road Contribution Reserve	Funds set aside from contributions given towards roads to assist in the ongoing maintenance and preservation of those roads
Swimming Pool Reserve	Funds collected by way of a voluntary levy in 1996/1997 for a swimming pool
Strategic Access & Egress Reserve	Funds set aside for the implementation and maintenance of strategic access and egress tracks
Morangup Community Centre Reserve	Funds set aside for the development of the Morangup Community Centre
Community Bus Reserve	Funds set aside for the replacement of the Shire of Toodyay Community Bus

5 TRADE AND OTHER RECEIVABLES

Current

Rates outstanding
Sundry debtors
GST receivable
Accrued Income

Non-current

Rates outstanding - pensioners

Information with respect to the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:

Rates outstanding

Includes:

- 1 to 5 years
- more than 5 years

Sundry debtors

Includes:

Past due and not impaired

- up to one month
- 1 to 3 months
- 3 months to one year

	2018	2017
	\$	\$
Rates outstanding	537,692	465,526
Sundry debtors	647,984	207,759
GST receivable	124,752	53,531
Accrued Income	2,016	2,016
	<u>1,312,444</u>	<u>728,832</u>
Rates outstanding - pensioners	230,161	224,771
	<u>230,161</u>	<u>224,771</u>
Rates outstanding		
- 1 to 5 years	483,459	424,913
- more than 5 years	54,503	40,613
	<u>537,962</u>	<u>465,526</u>
Sundry debtors		
- up to one month	647,334	199,059
- 1 to 3 months	380	3,425
- 3 months to one year	270	5,275
	<u>647,984</u>	<u>207,759</u>

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

Classification and subsequent measurement

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

6 INVENTORIES

Current

Fuel and Material

	2018	2017
	\$	\$
	61,366	48,220
	<u>61,366</u>	<u>48,220</u>

SIGNIFICANT ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

7 (a) PROPERTY, PLANT AND EQUIPMENT

Land and buildings	2018	2017
	\$	\$
Land - freehold land at:		
- Independent valuation 2017 - level 2	4,841,000	4,841,000
- Independent valuation 2017 - level 3	3,339,000	3,339,000
- Management valuation 2017 - level 2	2,709,000	2,709,000
- Management valuation 2017 - level 3	333,000	333,000
	<u>11,222,000</u>	<u>11,222,000</u>
Total land	11,222,000	11,222,000
Buildings - non-specialised at:		
- Independent valuation 2017 - level 3	161,880	161,880
- Management valuation 2017 - level 2	175,000	175,000
- Management valuation 2017 - level 3	195,000	195,000
Less: accumulated depreciation	<u>(30,289)</u>	<u>(20,021)</u>
	501,591	511,859
Buildings - specialised at:		
- Independent valuation 2017 - level 3	7,459,180	7,459,180
- Management valuation 2017 - level 3	3,939,000	3,939,000
- Additions after valuation - cost	63,265	0
Less: accumulated depreciation	<u>(1,984,890)</u>	<u>(1,818,447)</u>
	9,476,555	9,579,733
Buildings - Heritage at:		
- Independent valuation 2017 - level 3	2,088,145	2,088,146
- Management valuation 2017 - level 3	4,985,000	4,985,000
- Additions after valuation - cost	154,626	0
Less: accumulated depreciation	<u>(864,673)</u>	<u>(759,293)</u>
	6,363,098	6,313,853
Total buildings	<u>16,341,244</u>	<u>16,405,445</u>
Total land and buildings	27,563,244	27,627,445
Plant and equipment at:		
- Independent valuation 2016 - level 2	2,227,627	2,227,627
- Independent valuation 2016 - level 3	1,358,245	1,358,245
- Management valuation 2016 - level 3	107,654	107,654
- Additions after valuation - cost	813,717	485,716
Less: accumulated depreciation	<u>(882,504)</u>	<u>(472,565)</u>
	3,624,740	3,706,677

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

7 (a) PROPERTY, PLANT AND EQUIPMENT (Continued)

	2018	2017
	\$	\$
Furniture & Equipment at:		
- Management valuation 2016 - level 3	608,694	608,694
Less: accumulated depreciation	(173,605)	(86,802)
	<u>435,089</u>	<u>521,892</u>
Computers at:		
- Management valuation 2016 - level 3	53,480	53,480
- Additions after valuation - cost	0	13,567
Less: accumulated depreciation	(26,739)	(13,370)
	<u>26,741</u>	<u>53,677</u>
Total property, plant and equipment	<u>31,649,814</u>	<u>31,909,691</u>

7 PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land - freehold land	Total land	Buildings - non- specialised	Buildings - specialised	Buildings - Heritage	Total buildings	Total land and buildings	Plant and equipment	Furniture & Equipment	Computers	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2016	12,847,900	12,847,900	427,123	12,628,258	6,788,134	19,843,515	32,691,415	3,742,810	608,695	53,480	37,096,400
Additions	0	0	72,091	26,873	264,452	363,416	363,416	620,246	0	13,567	997,229
(Disposals)	0	0	0	0	0	0	0	(196,542)	0	0	(196,542)
Revaluation increments/ (decrements)	(1,625,900)	(1,625,900)	36,149	(2,602,467)	(388,753)	(2,955,071)	(4,580,971)	0	0	0	(4,580,971)
Depreciation (expense)	0	0	(23,504)	(472,931)	(349,980)	(846,415)	(846,415)	(459,837)	(86,803)	(13,370)	(1,406,425)
Carrying amount at 30 June 2017	11,222,000	11,222,000	511,859	9,579,733	6,313,853	16,405,445	27,627,445	3,706,677	521,892	53,677	31,909,691
Additions	0	0	0	63,265	154,626	217,891	217,891	626,176	0	(13,567)	830,500
(Disposals)	0	0	0	0	0	0	0	(199,563)	0	0	(199,563)
Depreciation (expense)	0	0	(10,268)	(166,443)	(105,381)	(282,092)	(282,092)	(508,550)	(86,803)	(13,370)	(890,815)
Carrying amount at 30 June 2018	11,222,000	11,222,000	501,591	9,476,555	6,363,098	16,341,244	27,563,244	3,624,740	435,089	26,741	31,649,814

7 PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold	Level 2	Market approach using observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent registered valuer & Management Valuation	June 2017	Available Market Information
Land - freehold	Level 3	Adjusted market approach using estimated market data	Independent registered valuer & Management Valuation	June 2017	Piecesmeal approach applied to closest available market evidence in order to reflect the use to which the land is currently used or zoned
Buildings - non-specialised	Level 2	Market approach using observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Management Valuation	June 2017	Available Market Information
Buildings - non-specialised	Level 3	Cost approach using depreciated replacement cost	Independent registered valuer & Management Valuation	June 2017	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 Inputs)
Buildings - Specialised	Level 3	Cost approach using depreciated replacement cost	Independent registered valuer & Management Valuation	June 2017	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 Inputs)
Buildings - Heritage	Level 3	Cost approach using depreciated replacement cost	Independent registered valuer & Management Valuation	June 2017	Takes into consideration the materials required in order to replicate where possible the original construction specifications uncluding allowances for specialised trades and professionals

7 PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Plant and equipment					
Plant and equipment	Level 2	Market approach using recent observable data for similar plant items	Independent registered valuers	June 2016	Available Market Information
Plant and Equipment	Level 3	Market approach using recent observable data for similar plant items	Independent registered valuer & Management Valuation	June 2016	Plant associated with all DFES operations - Level 3 inputs due to disposal restrictions
Furniture & Equipment	Level 3	A mix of adjusted market cost and approaches	Management Valuations	June 2016	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 Inputs)
Computers	Level 3	Cost approach using depreciated replacement cost	Management Valuations	June 2016	Residual Values and remaining useful life assessments

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

8 (a) INFRASTRUCTURE

	2018	2017
	\$	\$
Roads		
- Management valuation 2015 - level 3	0	129,644,300
- Management valuation 2018 - level 3	145,364,917	0
- Additions after valuation - cost	0	4,254,930
Less: accumulated depreciation	(62,482,559)	(40,765,186)
	<u>82,882,358</u>	<u>93,134,044</u>
Footpaths		
- Management valuation 2015 - level 3	0	1,932,870
- Management valuation 2018 - level 3	1,866,254	0
- Additions after valuation - cost	0	11,700
Less: accumulated depreciation	(1,060,575)	(1,103,093)
	<u>805,679</u>	<u>841,477</u>
Bridges		
- Independent valuation 2015 - level 3	0	24,765,000
- Management valuation 2018 - level 3	40,492,000	0
- Additions after valuation - cost	0	13,614
Less: accumulated depreciation	(13,377,400)	(1,749,380)
	<u>27,114,600</u>	<u>23,029,234</u>
Parks & Ovals		
- Independent valuation 2015 - level 3	0	550,500
- Management valuation 2015 - level 3	0	115,000
- Management valuation 2018 - level 3	1,792,100	0
- Additions after valuation - cost	0	1,187,776
Less: accumulated depreciation	(641,340)	(87,614)
	<u>1,150,760</u>	<u>1,765,662</u>
Other Infrastructure		
- Independent valuation 2015 - level 3	0	870,000
- Management valuation 2018 - level 3	2,505,888	0
- Additions after valuation - cost	0	341,449
Less: accumulated depreciation	(656,593)	(142,152)
	<u>1,849,295</u>	<u>1,069,297</u>
Drainage		
- Management valuation 2018 - level 3	5,292,818	0
Less: accumulated depreciation	(2,174,592)	0
	<u>3,118,226</u>	<u>0</u>
Total infrastructure	<u>116,920,918</u>	<u>119,839,714</u>

8 INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - Roads	Infrastructure - Footpaths	Infrastructure - Bridges	Infrastructure - Parks & Ovals	Infrastructure - Other	Infrastructure - Drainage	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2016	93,876,756	863,475	23,906,596	999,233	1,000,090	0	120,646,150
Additions	2,162,796	11,700	0	811,582	131,600	0	3,117,678
Depreciation (Expense)	(2,905,508)	(33,698)	(877,362)	(45,153)	(62,393)	0	(3,924,114)
Carrying amount at 30 June 2017	93,134,044	841,477	23,029,234	1,765,662	1,069,297	0	119,839,714
Additions	1,522,402	95,741	0	198,705	88,701	0	1,905,549
(Decrements) Transferred to revaluation Surplus	(7,388,833)	(98,121)	6,113,634	0	703,260	(252,707)	(922,767)
Additions after Revaluation	0	0	0	0	35,855	0	35,855
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	(767,717)	0	0	(767,717)
Depreciation (Expense)	(2,165,229)	(33,418)	(812,796)	(45,890)	(47,819)	(64,566)	(3,169,718)
Transfers	(2,220,026)	0	(1,215,473)	0	0	3,435,499	0
Carrying amount at 30 June 2018	82,882,358	805,679	27,114,600	1,150,760	1,849,295	3,118,226	116,920,918

8 INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last	Inputs Used
Infrastructure - Roads	Level 3	Cost approach using depreciation replacement cost	Management Valuations	June 2018	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Footpaths	Level 3	Cost approach using depreciation replacement cost	Management Valuations	June 2018	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Bridges	Level 3	Cost approach using depreciation replacement cost	Management Valuations	June 2018	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Parks & Ovals	Level 3	Cost approach using depreciation replacement cost	Management Valuations	June 2018	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Other	Level 3	Cost approach using depreciation replacement cost	Management Valuations	June 2018	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Drainage	Level 3	Cost approach using depreciation replacement cost	Management Valuations	June 2018	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

9 FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire of Toodyay includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under control

In accordance with Local Government (Financial Management) Regulation 16(a)(ii), the Shire of Toodyay was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Land under roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire of Toodyay.

9 FIXED ASSETS (Continued)

(a) Disposals of Assets

The following assets were disposed of during the year.

	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment								
Transport								
PL038 - John Deere 670D Grader	91,978	87,000	0	(4,978)	95,132	54,500	0	(40,632)
TR010 - Mitsubishi Canter Truck	29,274	31,818	2,544	0	29,196	18,200	0	(10,996)
PL037 - Bobcat Trailer	3,525	0	0	(3,525)	3,810	3,000	0	(810)
MV140 - Mitsubishi Triton Utility	11,091	9,545	0	(1,546)	14,932	9,100	0	(5,832)
MV147 - Mitsubishi Triton Utility	17,157	15,909	0	(1,248)	14,932	14,500	0	(432)
MV141 - Mitsubishi Triton Utility	11,091	10,000	0	(1,091)	14,932	9,100	0	(5,832)
MV144 - Suburu Forester XT	19,484	15,909	0	(3,575)	18,949	18,200	0	(749)
MV151 - Holden Evoke	15,963	11,818	0	(4,145)	15,830	14,500	0	(1,330)
Economic services								
No. 812 - Telegraph Road Land	0	0	0	0	180,000	150,000	0	(30,000)
No. BLG030 Telegraph Road House & Lar	0	0	0	0	180,041	250,000	69,959	0
No. 709 Syred's Cottage and Land	0	0	0	0	137,133	100,000	0	(37,133)
No. 808 Duke Street Land	0	0	0	0	80,000	100,000	20,000	0
No. L002 Toodyay Street Land	0	0	0	0	90,000	90,000	0	0
	199,563	181,999	2,544	(20,108)	874,887	831,100	89,959	(133,746)

(b) Depreciation

	2018	2017
	\$	\$
Buildings - non-specialised	(10,268)	(23,504)
Buildings - specialised	(166,443)	(472,931)
Buildings - Heritage	(105,381)	(349,980)
Plant and equipment	(508,550)	(459,837)
Furniture & Equipment	(86,803)	(86,803)
Computers	(13,370)	(13,370)
Infrastructure - Roads	(2,165,229)	(2,905,508)
Footpaths	(33,418)	(33,698)
Bridges	(812,796)	(877,362)
Parks & Ovals	(45,890)	(45,153)
Other Infrastructure	(47,819)	(62,393)
Drainage	(64,566)	0
	(4,060,533)	(5,330,539)

9 FIXED ASSETS (Continued)

(b) Depreciation (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Depreciation rates

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 100 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed Roads and Streets	
Formation	not depreciated
Pavement	50 to 150 years
Seal	
- Bituminous seals	20 years
- Asphalt surfaces	25 - 50 years
Gravel Roads	
Formation	not depreciated
Pavement	50 years
Formed Roads (unsealed)	
Formation	not depreciated
Pavement	20 - 50 years
Footpaths - Slab	20 years
Sewerage Piping	100 years
Water Supply piping and Drainage System	75 years
Bridges	20 - 60 years

Depreciation (Continued)

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

10 REVALUATION SURPLUS

	2018 Opening Balance	2018 Revaluation Increment	2018 Revaluation (Decrement)	2018 Total Movement on Revaluation	2018 Closing Balance	2017 Opening Balance	2017 Revaluation Increment	2017 Revaluation (Decrement)	2017 Total Movement on Revaluation	2017 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	6,622,729	0	0	0	6,622,729	8,248,629	0	(1,625,900)	(1,625,900)	6,622,729
Revaluation surplus - Buildings - non-specialised	8,614,705	0	0	0	8,614,705	11,569,775	0	(2,955,070)	(2,955,070)	8,614,705
Revaluation surplus - Plant and equipment	714,412	0	0	0	714,412	714,412	0	0	0	714,412
Revaluation surplus -Furniture & Equipment	630,872	0	0	0	630,872	630,872	0	0	0	630,872
Revaluation surplus - Infrastructure - Roads	44,005,210	0	(7,388,833)	(7,388,833)	36,616,377	46,822,341	0	0	0	46,822,341
Revaluation surplus - Footpaths	727,658	0	(98,121)	(98,121)	629,537	727,658	0	0	0	727,658
Revaluation surplus - Bridges	23,540,288	6,113,634	0	6,113,634	29,653,922	23,540,288	0	0	0	23,540,288
Revaluation surplus - Drainage	2,817,131	0	(252,707)	(252,707)	2,564,424	0	0	0	0	0
Revaluation surplus - Other Infrastructure	130,015	703,260	0	703,260	833,275	130,015	0	0	0	130,015
	87,803,020	6,816,894	(7,739,661)	(922,767)	86,880,252	92,383,990	0	(4,580,970)	(4,580,970)	87,803,020

Movements on revaluation of fixed assets are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

11 TRADE AND OTHER PAYABLES

Current

Sundry creditors
Accrued interest on long term borrowings
Accrued salaries and wages
ATO liabilities
GST Payable

2018	2017
\$	\$
348,308	185,144
8,749	10,253
0	41,061
66,312	61,935
0	22,000
423,369	320,393

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire of Toodyay prior to the end of the financial year that are unpaid and arise when the Shire of Toodyay becomes obliged to make future payments in respect

Trade and other payables (Continued)

of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

12 INFORMATION ON BORROWINGS

(a) Repayments - Borrowings

Particulars	Principal 1 July 2017	New Loans	Principal Repayments		Principal 30 June 2018		Interest Repayments		Interest Rate
	\$	\$	Actual	Budget	Actual	Budget	Actual	Budget	%
Governance									
Recreation and culture									
Loan 65 - Community Centre	47,151	0	10,614	10,614	36,537	36,537	3,200	3,349	6.92%
Loan 67 - Library Upgrade	293,412	0	34,208	34,208	259,204	259,204	19,782	20,811	6.60%
Loan 69 - Library Upgrade	99,071	0	31,010	31,010	68,061	68,061	5,879	6,407	6.26%
Loan 72 - Land - Recreation Precinct	863,622	0	38,014	38,014	825,608	825,608	40,732	43,700	4.45%
Loan 73 - Multi Use Courts	49,372	0	19,283	19,283	30,089	30,089	1,372	1,702	3.18%
Transport									
Loan 70 - Newcastle Footbridge	58,534	0	13,424	13,424	45,110	45,110	3,230	3,421	5.66%
Loan 71 - Depot Stage 2	689,320	0	31,531	31,531	657,789	657,789	33,059	35,363	4.52%
Economic services									
Loan 64 - Visitors Centre	72,525	0	16,395	16,395	56,130	56,130	4,547	4,940	6.54%
Other property and services									
Loan 63 - Bendigo Bank	64,842	0	14,739	14,739	50,103	50,103	3,605	4,168	6.28%
Loan 74 - Refurbish Bank Building	49,997	0	19,526	19,526	30,471	30,471	1,390	1,723	3.18%
	<u>2,287,846</u>	<u>0</u>	<u>228,745</u>	<u>228,744</u>	<u>2,059,101</u>	<u>2,059,102</u>	<u>116,796</u>	<u>125,584</u>	

All borrowings are sourced from Western Australian Treasury Corporation.

Borrowings

	2018	2017
	\$	\$
Current	240,977	228,744
Non-current	1,818,124	2,059,101
	<u>2,059,101</u>	<u>2,287,845</u>

12 INFORMATION ON BORROWINGS (Continued)

(b) New Borrowings - 2017/18

(c) Unspent Borrowings

(d) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Credit card balance at balance date

Total amount of credit unused

Loan facilities

Loan facilities - current

Loan facilities - non-current

Total facilities in use at balance date

Unused loan facilities at balance date

	2018	2017
	\$	\$
Bank overdraft limit	400,000	400,000
Bank overdraft at balance date	0	0
Credit card limit	32,000	32,000
Credit card balance at balance date	(4,924)	(1,987)
Total amount of credit unused	427,076	430,013
Loan facilities		
Loan facilities - current	240,977	228,744
Loan facilities - non-current	1,818,124	2,059,101
Total facilities in use at balance date	2,059,101	2,287,845
Unused loan facilities at balance date	NIL	NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire of Toodyay becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

13 PROVISIONS

Opening balance at 1 July 2017

Current provisions
Non-current provisions

Additional provision

Balance at 30 June 2018

Comprises

Current
Non-current

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
	346,900	296,340	643,240
	0	59,476	59,476
	346,900	355,816	702,716
	1,522	56,578	58,100
	348,422	412,394	760,816
	348,422	329,485	677,907
	0	82,909	82,909
	348,422	412,394	760,816

Current annual and long service leave liabilities have been classified as current as there are no unconditional right to defer settlement for a least 12 months after the end of the reporting period. Assessmetns indicate that actual settlement of the liabilities are expected to occur as detailed below.

Current Provisions

Within 12 months of the end of the reporting period
More than 12 months after the end of the reporting period

	Annual Leave	Long Service Leave	Total
	\$	\$	\$
	298,945	101,289	400,234
	49,477	228,196	277,673

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

Provision is made for the Shire of Toodyay's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Shire of Toodyay's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire of Toodyay's obligations for employee's annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate

Other long-term employee benefits (Continued)

anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire of Toodyay's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Toodyay does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Provisions

Provisions are recognised when the Shire of Toodyay has a present legal or constructive obligation, as a result of past events for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

14 NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Cash and cash equivalents	5,245,342	4,043,532	5,182,469

Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	(1,523,214)	(2,378,071)	(586,416)
Non-cash flows in Net result:			
Depreciation	4,060,715	5,077,500	5,330,540
(Profit)/loss on sale of asset	17,564	43,787	109,633
Loss on revaluation of fixed assets	767,717	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(589,191)	0	127,412
(Increase)/decrease in inventories	(13,146)	0	(1,445)
Increase/(decrease) in payables	102,976	0	73,946
Increase/(decrease) in provisions	58,100	0	(55,723)
Operating Grants and contributions for the development of assets	(833,981)	(1,992,177)	(1,400,923)
Net cash from operating activities	2,047,540	751,039	3,597,023

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

15 TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2018	2017
	\$	\$
Governance	10,866,170	10,792,616
General purpose funding	1,185,676	673,286
Law, order, public safety	3,209,225	2,595,448
Health	1,313,842	1,349,238
Housing	1,081,262	1,095,286
Community amenities	416,888	397,747
Recreation and culture	9,517,709	9,393,557
Transport	116,752,987	119,492,572
Economic services	1,343,328	1,511,416
Other property and services	2,127,007	2,362,124
Unallocated	7,598,437	8,270,408
	155,412,527	157,933,698

16 CONTINGENT LIABILITIES

The Shire of Toodyay has no contingent assets of liabilities as at 30 June 2018.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

17 CAPITAL AND LEASING COMMITMENTS

(a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects	0	3,849,460
- plant & equipment purchases	0	0

Payable:

- not later than one year	0	3,849,460
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The capital expenditure project at the end of prior reporting period represents the construction of the seventeen (17) Aged Care Units in Toodyay, Goomalling, Calingiri and Bolgart.

The prior year commitment was for works at the Aged Care Units for construction.

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but

Payable:

- not later than one year	23,286	51,861
- later than one year but not later than five years	17,944	54,847
- later than five years	0	0
	<u>41,230</u>	<u>106,708</u>

SIGNIFICANT ACCOUNTING POLICIES

Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Toodyay, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leases (Continued)

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

18 RELATED PARTY TRANSACTIONS

Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the Mayor/President.

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Meeting Fees	111,284	123,784	120,544
Mayor/President's allowance	29,352	29,273	29,273
Deputy Mayor/President's allowance	7,318	7,318	7,318
Travelling expenses	223	9,000	3,058
Telecommunications allowance	15,486	18,000	17,293
	163,663	187,375	177,486

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire of Toodyay during the year are as follows:

	2018	2017
	\$	\$
Short-term employee benefits	664,548	708,528
Post-employment benefits	80,906	88,900
Other long-term benefits	10,178	97,068
Termination benefits	0	65,776
	755,632	960,272

Short-term employee benefits

These amounts include all salary, paid leave, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire of Toodyay superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Transactions with related parties

Transactions between related parties, and the Shire of Toodyay are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2018	2017
	\$	\$
Purchase of goods and services - KMP	83,199	1,231,238

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

19 TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire of Toodyay did not participate in any trading undertakings or major trading undertakings during the 2017/2018 financial year.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

20 CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance ⁽¹⁾ 1/07/16	Received ⁽²⁾ 2016/17	Expended ⁽³⁾ 2016/17	Closing Balance ⁽¹⁾ 30/06/17	Received ⁽²⁾ 2017/18	Expended ⁽³⁾ 2017/18	Closing Balance 30/06/18
	\$	\$	\$	\$	\$	\$	\$
General purpose funding							
Royalties for Region	353,887	4,366	(358,253)	0	0	0	0
Law, order, public safety							
SEMC - Aware Grant	15,727	0	(15,000)	727	0	0	727
NDRP Program - DFES Grant	0	62,057	(62,057)	0	0	0	0
OEM - Fire Mitigation Reserve	0	11,182	(11,182)	0	0	0	0
Department of Water - Fire Tanks	0	0	0	0	25,000	(25,000)	0
Education and welfare							
WALGA - Changing Places	0	0	0	0	15,240	(15,240)	0
Housing							
CLGF - AROC Aged Housing	929,728	16,072	(492,747)	453,053	6,296	(459,349)	0
Community amenities							
WALGA - Changing Places	0	30,481	(30,481)	0	0	0	0
Recreation and culture							
Inclusion WA	9,063	0	0	9,063	0	0	9,063
DSR - Kids Sport	1,768	9,000	(10,768)	0	3,206	(3,206)	0
DSR - Heritage	0	15,455	(15,455)	0	0	0	0
EMRC - IFF/Avon Descent	30,000	30,000	(30,000)	30,000	30,000	(30,000)	30,000
RSL - Anzac Park	0	4,200	0	4,200	0	(4,200)	0
WDC - Anzac Park	0	0	0	0	50,000	(50,000)	0
Transport							
Roads to Recovery	0	587,933	(587,933)	0	520,141	(520,141)	0
MRWA Bridge Grant	1,098	0	0	1,098	0	0	1,098
Mountain Park Subdivision	7,038	0	0	7,038	0	0	7,038
Dept of Transport - Drummond St	0	0	0	0	47,871	(47,871)	0
Economic services							
Wheatbelt NRM - Community Depot	0	130,432	(130,432)	0	0	0	0
Tourism WA - Sustainability	0	12,000	(12,000)	0	0	0	0
Wheatbelt NRM - Electric Charge Station	0	0	0	0	11,641	(11,641)	0
Total	1,348,309	913,178	(1,756,308)	505,179	709,395	(1,166,648)	47,926

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

21 RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	2018 Total Revenue \$	2017 Total Revenue	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	2018 Budget Total Revenue \$
Differential general rate / general rate												
Gross rental valuations												
GRV Residential	0.120700	510	7,337,654	885,238	(1,243)	0	883,995	672,098	885,234	0	0	885,234
GRV Commercial	0.152700	31	1,211,846	185,049	(2,894)	0	182,155	176,341	185,049	0	0	185,049
GRV Industrial	0.120700	20	403,036	48,646	0	0	48,646	26,683	48,646	0	0	48,646
GRV Rural	0.111500	98	1,433,640	159,851	105	0	159,956	1,903	159,851	0	0	159,851
GRV Rural Residential	0.111500	881	12,421,500	1,384,997	(2,448)	0	1,382,549	0	1,384,997	0	0	1,384,997
Unimproved valuations												
UV General	0.010670	453	99,204,000	1,058,507	(2,285)	(853)	1,055,369	2,660,094	1,058,507	0	0	1,058,507
UV Rural	0.008871	179	149,741,000	1,328,353	(4,371)	0	1,323,982	1,297,617	1,328,352	0	0	1,328,352
Sub-Total		2,172	271,752,676	5,050,641	(13,136)	(853)	5,036,652	4,834,736	5,050,636	0	0	5,050,636
Minimum payment												
Gross rental valuations												
GRV Residential	1,290	221	1,336,420	285,090	0	0	285,090	149,270	285,090	0	0	285,090
GRV Commercial	1,290	4	22,655	5,160	0	0	5,160	6,325	5,160	0	0	5,160
GRV Industrial	1,290	11	55,350	14,190	0	0	14,190	0	14,190	0	0	14,190
GRV Rural	1,290	45	420,898	58,050	0	0	58,050	1,265	58,050	0	0	58,050
GRV Rural Residential	1,290	529	3,661,977	682,410	0	0	682,410	0	682,410	0	0	682,410
Unimproved valuations												
UV General	1,290	115	7,480,147	148,350	0	0	148,350	1,120,790	148,350	0	0	148,350
UV Rural	1,290	0	0	0	0	0	0	0	0	0	0	0
Sub-Total		925	12,977,447	1,193,250	0	0	1,193,250	1,277,650	1,193,250	0	0	1,193,250
Total amount raised from general rate		3,097	284,730,123	6,243,891	(13,136)	(853)	6,229,902	6,112,386	6,243,886	0	0	6,243,886
Ex-gratia rates							6,229,902					6,243,886
							1,163					1,100
							(36,269)					0
Totals							6,194,796					6,244,986

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

21 RATING INFORMATION (Continued)

(b) Specified Area Rate

The Shire of Toodyay does not levy Specified Area Rates.

(c) Service Charges

The Shire of Toodyay does not levy Service Charges.

(d) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

There are no discounts allowed for the 2017/2018 Annual Budget.

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Concession on Ordinary Rates.	St John Ambulance for its facility at: Lot 4 Stiling Terrace, Toodyay.	In accordance with Council Resolution - September 2005.	Concession for the provisions of Emergency Services.

As an incentive to pay total rates in full on or before the due date, the following eleven separate prizes will be awarded in a public draw:

First Prize - \$1,000 cash (\$500 donated by Shire of Toodyay & \$500 donated by Bendigo Bank)

Second Prize - Service Voucher valued at \$250 donated by Toodyay Auto Centre

Third Prize - Double Pass valued at \$182 donated by WA Symphony Orchestra (WASO) to Ahser Fisch Conducts Schumann

Fourth Prize - Double Pass valued at \$182 donated by WA Symphony Orchestra (WASO) to Ahser Fisch Conducts Schumann

Fifth Prize - One night accomodation with breakfast valued at \$140 donated by Ipswich View B&B

Sixth Prize - Gift Voucher valued at \$50 donated by Toodyay Bottlemart

Seventh Prize - Adult Pass valued at \$40 donated by Toodyay Agricultural Society

Eight Prize - Adult Pass valued at \$40 donated by Toodyay Agricultural Society

Ninth Prize - Adult Pass valued at \$40 donated by Toodyay Agricultural Society

Tenth Prize - Adult Pass valued at \$40 donated by Toodyay Agricultural Society

Eleventh Prize - Adult Pass valued at \$40 donated by Toodyay Agricultural Society

21 RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	09-Oct-17	0	0.00%	11.00%
Option Three				
First instalment	09-Oct-17	0	5.50%	11.00%
Second instalment	11-Dec-17	7.50	5.50%	11.00%
Third instalment	12-Feb-18	7.50	5.50%	11.00%
Fourth instalment	16-Apr-18	7.50	5.50%	11.00%

	2018	2018 Budget	2017 Actual
	\$	\$	\$
Interest on unpaid rates	49,419	60,000	56,815
Interest on instalment plan	26,925	25,000	24,220
Charges on instalment plan	19,260	20,000	18,600
	<u>95,604</u>	<u>105,000</u>	<u>99,635</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

22 NET CURRENT ASSETS

Composition of net current assets

	2018 30 June \$	2017 30 June \$
	2,441,165	2,062,828
CURRENT ASSETS		
Cash and cash equivalents		
Unrestricted	1,876,957	1,524,991
Restricted	3,368,385	3,657,478
Receivables		
Rates outstanding	537,692	465,526
Sundry debtors	647,984	207,759
GST receivable	117,242	53,531
Accrued Income	2,016	2,016
Inventories		
Fuel and Material	61,366	48,220
LESS: CURRENT LIABILITIES		
Trade and other payables		
Sundry creditors	(348,301)	(185,144)
Accrued interest on long term borrowings	(8,749)	(10,253)
Accrued salaries and wages	0	(41,061)
ATO liabilities	(66,312)	(61,935)
GST Payable	7,510	(22,000)
Current portion of long term borrowings	(240,977)	(228,744)
Provisions		
Provision for annual leave	(348,422)	(346,900)
Provision for long service leave	(329,485)	(296,340)
Unadjusted net current assets	5,276,906	4,767,144
Adjustments		
Less: Reserves - restricted cash	(3,320,459)	(3,152,300)
Add: Current portion of long term borrowings	240,977	228,744
Add: Employee Entitlement Reserve	243,741	219,238
Surplus/(deficit)	2,441,165	2,062,828

23 FINANCIAL RISK MANAGEMENT

The Shire of Toodyay's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Shire of Toodyay's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Shire of Toodyay.

The Shire of Toodyay does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Shire of Toodyay held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2018	2017	2018	2017
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	5,245,342	5,182,469	5,245,342	5,182,469
Receivables	1,542,605	953,603	1,542,605	953,603
	<u>6,787,947</u>	<u>6,136,072</u>	<u>6,787,947</u>	<u>6,136,072</u>
Financial liabilities				
Payables	423,369	320,393	423,369	320,393
Borrowings	2,059,101	2,287,845	2,236,967	2,480,279
	<u>2,482,470</u>	<u>2,608,238</u>	<u>2,660,336</u>	<u>2,800,672</u>

Fair value is determined as follows:

Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.

Borrowings - estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

23 FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

The Shire of Toodyay's objective is to maximise its return on cash whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash portfolio.

The Shire of Toodyay has an Investment Policy and the Policy is subject to review by Council.

An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

Cash is subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Shire of Toodyay.

The Shire of Toodyay manages these risks by diversifying its portfolio and only investing in investments authorised by Local Government (Financial Management) Regulation 19C.

	2018	2017
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	52,453	51,825
- Statement of Comprehensive Income	52,453	51,825

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible interest rate movements.

23 FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

The Shire of Toodyay's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire of Toodyay manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire of Toodyay to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire of Toodyay is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire of Toodyay makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Shire of Toodyay's credit risk at balance date was:

	2018	2017
	%	%
Percentage of rates and annual charges		
- Current	0	0.00%
- Overdue	100.00%	100.00%
Percentage of other receivables		
- Current	99.00%	98.00%
- Overdue	1.00%	2.00%

23 FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire of Toodyay manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of the Shire of Toodyay's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2018					
Payables	415,852	0	0	415,852	415,852
Borrowings	339,324	1,153,702	1,531,048	3,024,074	2,059,101
	755,176	1,153,702	1,531,048	3,439,926	2,474,953
2017					
Payables	320,393	0	0	320,393	320,393
Borrowings	339,282	1,301,645	1,405,480	3,046,407	2,287,845
	659,675	1,301,645	1,405,480	3,366,800	2,608,238

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire of Toodyay manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

Year ended 30 June 2018	<1 year	>1<2 years	>2<3 years	>3<4 years	>4<5 years	>5 years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	\$	\$	\$	%
Borrowings								
Fixed rate								
Long term borrowings	0	128,619	187,881	0	259,204	1,483,397	2,059,101	5.41%
Weighted average Effective interest rate		4.21%	6.35%		6.60%	4.49%		
Year ended 30 June 2017								
Borrowings								
Fixed rate								
Long term borrowings	0	0	198,362	243,052	0	1,846,354	2,287,768	5.25%
Weighted average Effective interest rate			4.26%	6.30%		5.19%		

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

24 TRUST FUNDS

Funds held at balance date over which the Shire of Toodyay has no control and which are not included in the financial statements are as follows:

	1 July 2017	Amounts Received	Amounts Paid	30 June 2018
	\$	\$	\$	\$
Aged Housing Grant CLGF	1,921,287	26,601	(1,947,888)	0
Housing Bonds	37,525	0	(24,000)	13,525
BRB/BCITF	19,173	42,161	(48,113)	13,221
Other General Deposits	5,772	2,080	(2,680)	5,172
Quarry Rehabilitation Bonds	1,433,303	31,512	0	1,464,815
Road Retention Bonds	27,998	0	0	27,998
Tree Planting Deposits	648	0	0	648
Venue Hire Bonds	8,250	9,905	(9,255)	8,900
Crossover Bonds	59,140	0	(2,800)	56,340
Kerb Deposits	8,600	100	0	8,700
Key Bonds	5,961	250	(50)	6,161
Planning Bonds	537	0	0	537
Standpipe Bonds	16,360	2,500	(1,750)	17,110
Swimming Pool Funds	0	119,007	0	119,007
	<u>3,544,554</u>			<u>1,742,134</u>

25 NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE PERIODS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of relevant to the Shire of Toodyay.

Management's assessment of the new and amended pronouncements that are relevant to the Shire of Toodyay, applicable to future reporting periods and which have not yet been adopted are set out as follows:

	Title	Issued / Compiled	Applicable (1)	Impact
(i)	AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire of Toodyay, it is not anticipated the Standard will have any material effect.
(ii)	AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	<p>This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.</p> <p>The effect of this Standard will depend on the nature of future transactions the Shire of Toodyay has with those third parties it has dealings with. It may or may not be significant.</p>
(iii)	AASB 16 Leases	February 2016	1 January 2019	<p>Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability into the statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position when AASB 16 is adopted.</p> <p>Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire of Toodyay, the impact is not expected to be significant.</p>

Notes:

(1) Applicable to reporting periods commencing on or after the given date.

25 NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE PERIODS (Continued)

	Title	Issued / Compiled	Applicable (1)	Impact
(iv)	AASB 1058 Income of Not-for-Profit Entities (incorporating AASB 2016-7 and AASB 2016-8)	December 2016	1 January 2019	<p>These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are:</p> <ul style="list-style-type: none"> - Assets received below fair value; - Transfers received to acquire or construct non-financial assets; - Grants received; - Prepaid rates; - Leases entered into at below market rates; and - Volunteer services. <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire of Toodyay operations.</p>

Notes:

(1) Applicable to reporting periods commencing on or after the given date.

Adoption of New and Revised Accounting Standar

During the current year, the Shire of Toodyay adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory were applicable to its operations.

Whilst many reflected consequential changes associate with the amendment of existing standards, the only new standard with material application is as follows:

(i)	AASB 2016-4 Amendments to Australian Accounting Standards - Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities	1 January 2017
(ii)	AASB 2016-7 Amendments to Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities	1 January 2017

26 SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Toodyay's operational cycle. In the case of liabilities where the Shire of Toodyay does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Toodyay's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire of Toodyay applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire of Toodyay contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire of Toodyay contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire of Toodyay would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire of Toodyay selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire of Toodyay are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire of Toodyay gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

In accordance with Australian Accounting Standards the Shire of Toodyay's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets such as roads, drains, public buildings and the like, no annual assessment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

27 ACTIVITIES/PROGRAMS

Shire operation as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of Council and the administrative support available to the Council for the provisions of governance in the district. Other costs relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose Government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help to ensure a safer and enviromentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	To provide an operational framework for enviromental and community health.	Inspection of food outlets and their control, provisions of meat inspection services, noise control and waste disposal compliance.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of child minding centre, playgroup centre, senior citizen and aged care centre. Provisions and maintenance of home and community care programs and youth services.
HOUSING	To provide and maintain elderly residents housing.	Provisions and maintenance of elderly residents housing.
COMMUNITY AMENITIES	To provide services to the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the enviroment and administration of town planning schemes, cemetery and public conveyiences.
RECREATION AND	To establish and effectively manage infrastructure and resources which will help the social being.	Maintenance of public halls, civic centres, beaches, recreation centres and various sporting facilities. Provisions and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
ECONOMIC SERVICES	To help promote the Shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of a caravan park. Provisions of rural services including weed control, vermin control and standpipes. Building control.
OTHER PROPERTY AND SERVICES	To monitor and control Shire overheads operating account.	Private works operations, plant repair and operation costs and engineering operation costs.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

28 FINANCIAL RATIOS

	2018	2017	2016
Current ratio	2.96	2.37	1.05
Asset consumption ratio	0.64	0.76	0.80
Asset renewal funding ratio	0.91	0.53	0.54
Asset sustainability ratio	0.58	0.74	0.67
Debt service cover ratio	5.27	8.52	3.97
Operating surplus ratio	(0.21)	(0.24)	(0.47)
Own source revenue coverage ratio	0.72	0.62	0.62

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expenses}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

Notes:

Three of the ratios disclosed above were distorted by the early receipt of Financial Assistance Grants and three ratios were distorted by the Aged Care expenses and revenue incurred during 2018.

	2018	2017	2016
	\$	\$	\$
Amount of Financial Assistance Grant received during the year relating to the subsequent year.	789,286	784,324	0
Amount of Financial Assistance Grant received in prior year relating to current year.	784,324	0	758,871
Total Revenue for Aged Care	3,102,705	0	0
Total Expense for Aged Care	3,664,258	0	0

If the events detailed above did not occur, the impacted ratios in the 2018, 2017 and 2016 columns above would be as follows:

	2018	2017	2016
Current ratio	2.24	1.56	No Adjustment
Debt service cover ratio	6.88	6.60	5.82
Operating surplus ratio	(0.22)	(0.33)	(0.38)
Own source revenue coverage ratio	0.68	No Adjustment	No Adjustment

INDEPENDENT AUDITOR'S REPORT TO THE COUNCILLORS OF THE SHIRE OF TOODYAY

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

Opinion

We have audited the accompanying financial report of the Shire of Toodyay (the Shire), which comprises the Statement of Financial Position as at 30 June 2018, Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and the Rate Setting Statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Statement by Chief Executive Officer.

In our opinion, the financial report of the Shire of Toodyay:

- a) is based on proper accounts and reports; and
- b) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2018 and its financial position at the end of that period in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Shire in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the 'Code') that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Preparation

We draw attention to Note 1 to the financial report, which describes the basis of preparation. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. Our opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF
THE SHIRE OF TOODYAY (CONTINUED)**

REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONTINUED)

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives of the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF
THE SHIRE OF TOODYAY (CONTINUED)**

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- a) All required information and explanations were obtained by us.
- b) All audit procedures were satisfactorily completed in conducting our audit.
- c) In our opinion, the asset consumption ratio and the asset renewal ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

MATTERS RELATING TO THE ELECTRONIC PUBLICATION OF THE AUDITED FINANCIAL REPORT

This auditor's report relates to the annual financial report of the Shire of Toodyay for the year ended 30 June 2018 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

MOORE STEPHENS
CHARTERED ACCOUNTANTS



WEN-SHIEN CHAI
PARTNER

Date: 11 December 2018
Perth, WA